

REPORT

OF

THE SECRETARY OF THE TREASURY,

COMMUNICATING

(In compliance with a resolution of the Senate)

Statements showing the amount of duties refunded since the close of the last session of Congress.

FEBRUARY 21, 1845.

Referred to the Committee on Finance, and ordered to be printed.

MARCH, 1, 1845.

Report, and committee discharged.

TREASURY DEPARTMENT,

February 19, 1845.

SIR: In compliance with a resolution of the Senate, dated 23d December, 1844, I have the honor to transmit, herewith, statements showing "what amount of duties which had previously been paid upon the importations of foreign goods and merchandise into the United States has been refunded since the close of the last session of Congress, together with a description of the merchandise, and the times of importation, respectively, upon which said duties were collected, and the names of the persons to whom refunded ;"

Also, "copies of all circular letters or instructions issued from the Treasury Department since the close of the last session of Congress, relating to the refunding of the same, or to the rates of duty to be thereafter collected ;"

Also, table showing "the number of applications now pending for the refunding of duties heretofore paid, the times when presented, and by whom, the description of merchandise imported, and the amount of duties paid."

I have the honor to be, sir, very respectfully, your obedient servant,

GEORGE M. BIBB,
Secretary of the Treasury.

Hon. W. P. MANGUM,
President pro tem., Senate.

TREASURY DEPARTMENT,

Register's Office, January 2, 1845.

SIR: I have the honor to transmit, herewith, the following statements, prepared in obedience to a resolution of the Senate of the 23d ultimo, viz:

No. 1. Statement exhibiting the amount of duties, "paid under protest," refunded since the close of the last session of Congress	\$11,702 68
No. 2. Statement exhibiting the amount of duties refunded on the wines of Portugal	17,863 04
No. 3. Statement exhibiting the amount refunded for "damage on merchandise," and for overcharge on duties, since the close of the last session of Congress, and as far as the returns in this office will permit	8,031 27
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	37,596 99

I have the honor to be, sir, your obedient servant,

T. L. SMITH.

Hon. G. M. BIBB,

Secretary of the Treasury.

Statement exhibiting the amount of duties, "paid under protest," refunded since the close of the last session of Congress.

Description of merchandise.	Date of importation.	Importers' names.	Dutiable value.	Quantity.	Duties paid at the time of importation.		Duties chargeable under Treasury instructions and decisions of court.		Amount of duties refunded.	Imported into
					Rate.	Amount.	Rate.	Amount.		
Silk twist - -	Jan. 12, 1836	E. W. & F. Tryon	\$373	-	40 per cent.	\$134 28	Free	-	\$134 28	New York.
Do - -	April 26, 1836	Do	216	-	40 per cent.	77 76	Free	-	77 76	Do.
Do - -	May 30, 1836	Do	522	-	40 per cent.	187 92	Free	-	187 92	Do.
Do - -	May 30, 1836	Do	410	-	40 per cent.	147 60	Free	-	147 60	Do.
Shirts and drawers -	Aug. 18, 1836	Do	841	-	50 per cent.	370 04	25 per cent.	\$201 84	168 20	Do.
Do - -	Sept. 2, 1836	Do	625	-	50 per cent.	275 00	25 per cent.	150 00	125 00	Do.
Do - -	Sept. 5, 1836	Do	955	-	50 per cent.	420 20	25 per cent.	229 20	191 00	Do.
Do - -	Sept. 24, 1836	Do	184	-	50 per cent.	80 96	25 per cent.	44 16	36 80	Do.
Iron hinges - -	March 1, 1843	A. & H. S. Thorp	-	74 lbs.	2½ cts. p. lb.	1 85	} 30 per cent.	24 60	49 55	Do.
Iron springs - -	March 1, 1843	Do	82	1200 lbs.	15 cts. p. lb.	60 00				
Do - -	March 1, 1843	Do	-	82 lbs.	15 per cent.	12 30				
Bed screws - -	July 11, 1843	Do	87	1819 lbs.	2½ cts. & 15p.ct.	58 53	30 per cent.	26 10	32 43	Do.
Wove woollen frocks -	March 26, 1833	T. H. Leggett & Co.*	507	-	50 per cent.	253 50	25 per cent.	126 75	126 75	Do.
Do - -	Aug. 26, 1833	Do	253	-	50 per cent.	126 50	25 per cent.	63 25	63 25	Do.
Do - -	March 11, 1834	Do	372	-	50 per cent.	174 84	25 per cent.	91 14	83 70	Do.
Do - -	July 9, 1834	Do	365	-	50 per cent.	171 55	25 per cent.	89 43	82 12	Do.
Merino shirts and drawers	Aug. 12, 1834	Do	544	-	50 per cent.	255 68	25 per cent.	133 28	122 40	Do.
Lambs' wool drawers -	Aug. 28, 1834	Do	261	-	50 per cent.	122 67	25 per cent.	63 95	58 72	Do.
Woollen frocks - -	Sept. 22, 1831	Do	828	-	50 per cent.	389 16	25 per cent.	202 86	186 30	Do.
Lambs' wool shirts -	July 2, 1835	Leggett, Wooster, & Frame*	-	-	50 per cent.	147 11	25 per cent.	76 69	70 42	Do.
Merino shirts - -	Aug. 3, 1835	Do	684	-	50 per cent.	321 48	25 per cent.	167 58	153 90	Do.
Lambs' wool drawers -	June 20, 1836	Do	145	-	50 per cent.	63 80	25 per cent.	34 80	29 00	Do.

* Duties refunded by order of the Comptroller; vide statement from his office.

STATEMENT—Continued.

Description of merchandise.	Date of importation.	Importers' names.	Dutiable value.	Quantity.	Duties paid at the time of importation.		Duties chargeable under Treasury instructions and decisions of court.		Amount of duties refunded.	Imported into
					Rate.	Amount.	Rate.	Amount.		
Merino drawers	June 20, 1836	Leggett, Wooster, & Frame*	\$213	-	50 per cent.	\$93 72	25 per cent.	\$51 12	\$42 60	New York.
Merino shirts	Aug. 3, 1836	Do	516	-	50 per cent.	227 04	25 per cent.	123 84	103 20	Do.
Lambs' wool shirts	Aug. 3, 1836	Do	167	-	50 per cent.	73 48	25 per cent.	40 08	33 40	Do.
Spelter	Jan. 9, 1843	Coley & Smith*	3,719	-	20 per cent.	743 80	Free	-	743 80	Do.
Do	May 31, 1844	Do	2,712	-	20 per cent.	542 40	Free	-	542 40	Do.
Rod and bar iron	April 28, 1843	Woolsey & Woolsey	-	lbs. 4616	2½ cts. per lb.	116 15	30 per cent.	60 30	138 19	Do.
		Do	-	41 cwt. 3 qrs	\$1 25 p. cwt.	52 19				
		Do	201	-	15 per cent.	30 15				
Silk and cotton galloons	Feb. 17, 1843	T. Sharpless & Sons	46	lbs. 12½	\$2 50 per lb.	31 25	30 per cent.	13 80	17 45	Philadelphia.
Wove lambs' wool shirts	July 1, 1833	A. B. McAlpin & McFarland†	545	-	50 per cent.	272 50	25 per cent.	136 25	136 25	New York.
Do	Aug. 5, 1835	Do	1,194	-	50 per cent.	561 18	25 per cent.	292 53	268 65	Do.
Wove worsted shirts	Aug. 14, 1835	Do	161	-	50 per cent.	75 67	25 per cent.	39 45	36 22	Do.
Silk twist	Aug. 5, 1835	Do	533	-	50 per cent.	202 54	Free	-	202 54	Do.
Do	Aug. 29, 1836	Do	562	-	50 per cent.	202 31	Free	-	202 31	Do.
Spelter	Sept. 22, 1842	Schmidt & Vogel	907	-	20 per cent.	181 46	Free	-	181 46	Do.
Do	June 3, 1844	Do	2,601	-	20 per cent.	520 20	Free	-	520 20	Do.
Do	May 31, 1844	Manning Koster	998	-	20 per cent.	199 60	Free	-	199 60	Do.
Do	June 3, 1844	Do	1,050	-	20 per cent.	210 00	Free	-	210 00	Do.
Silk twist	June 14, 1833	John Rankin†	601	-	40 per cent.	240 40	5 per cent.	30 05	210 35	Do.
Do	Aug. 27, 1833	Do	45	-	40 per cent.	18 00	5 per cent.	2 25	15 75	Do.
Do	Aug. 10, 1833	Do	903	-	40 per cent.	361 20	5 per cent.	45 15	316 05	Do.
Do	Dec. 23, 1833	Do	2,281	-	40 per cent.	912 40	5 per cent.	114 05	798 35	Do.
Do	Dec. 5, 1833	Do	876	-	40 per cent.	350 40	5 per cent.	43 80	306 60	Do.
Do	July 29, 1834	Do	748	-	40 per cent.	284 24	Free	-	284 24	Do.
Do	July 28, 1835	Do	1,508	-	40 per cent.	573 04	Free	-	573 04	Do.
Do	May 8, 1835	Do	484	-	40 per cent.	183 92	Free	-	183 92	Do.

Do	-	Aug. 3, 1835	Do	-	220	-	40 per cent.	83 60	Free	-	-	83 60	Do.
Do	-	Aug. 20, 1835	Do	-	777	-	40 per cent.	295 26	Free	-	-	295 26	Do.
Do	-	Sept. 13, 1835	Do	-	569	-	40 per cent.	216 22	Free	-	-	216 22	Do.
Do	-	Sept. 22, 1835	Do	-	907	-	40 per cent.	344 66†	Free	-	-	172 66	Do.
Do	-	March 5, 1836	Do	-	307	-	40 per cent.	110 52	Free	-	-	110 52	Do.
Do	-	July 18, 1836	Do	-	314	-	40 per cent.	113 04	Free	-	-	113 04	Do.
Do	-	Jan. 30, 1837	Do	-	108	-	40 per cent.	38 88	Free	-	-	38 88	Do.
Worsted cravats	-	Aug. 10, 1833	Do	-	2,088	-	50 per cent.	1,044 00	25 per cent.	522 00	522 00	Do.	
Do	-	Aug. 12, 1834	Do	-	1,559	-	50 per cent.	732 73	25 per cent.	381 96	350 77	Do.	
Do	-	Aug. 12, 1835	Do	-	1,980	-	50 per cent.	930 60	25 per cent.	485 10	445 50	Do.	
Do	-	Aug. 6, 1836	Do	-	298	-	50 per cent.	131 12	25 per cent.	71 52	59 60	Do.	
Shirts and drawers	-	Aug. 10, 1833	Do	-	2,477	-	50 per cent.	1,238 50	25 per cent.	619 25	619 25	Do.	
Do	-	Aug. 12, 1834	Do	-	9	-	50 per cent.	4 23	25 per cent.	2 21	2 02	Do.	
Do	-	Sept. 24, 1836	Do	-	221	-	50 per cent.	97 24	25 per cent.	53 04	44 20	Do.	
Sheet and rolled iron	-	Sept. 3, 1842	Denniston & Disbrow	-	168	lbs. 1509	2½ cts. p. lb. & 15 p. ct.	62 93	30 per cent.	50 40	12 53	Do.	
Sheet iron	-	Sept. 14, 1842	Do	-	40	lbs. 300	2½ cts. p. lb. & 15 p. ct.	13 50	30 per cent.	12 00	1 50	Do.	
Worsted line and mohair cords.	{	Mar. 26, 1841	Paton & Stewart†	-	-	The values are not stated by the collector; in his letter of 12th July, 1844, he says, "the certificate now issued embraces the duties at 50 per cent. paid on 'worsted line,' and 25 per cent. paid on 'mohair cords.'"						74 86	Do.
		May 20, 1841	Do	-	-							4 18	Do.
		June 21, 1841	Do	-	-							17 48	Do.
		June 30, 1841	Do	-	-							119 60	Do.
		July 23, 1841	Do	-	-							5 32	Do.
												11,702 68	

* Duties refunded by order of the Comptroller; vide statement from his office.

† Vide Comptroller's statement.

‡ \$172 of this sum paid in New York.

T. L. SMITH, *Register.*

TREASURY DEPARTMENT, REGISTER'S OFFICE, *January 2, 1845.*

Statement exhibiting the amount of duties refunded on the wines of Portugal, in conformity with the Treasury circular of the 16th of July, 1844, and paid by warrants on the Treasurer of the United States.

Description of merchandise.	Date of importation.	Importers' names.	Quantity.	Duties charged per act of 30th of August, 1842.		Duties in conformity with treaty of 26th of August, 1840.		Amount of duties refunded.	Imported into
			Gallons.	Rate.	Amount.	Rate.	Amount.		
Port wine - -	Nov. 2, 1843	M. Bathurst & Son -	13,924	15 cents -	\$2,088 60	6 cents	\$835 44	\$1,253 16	Baltimore.
Port wine, in casks -	May 16, 1844	Do -	9,245	15 cents -	1,386 75	6 cents	554 70	832 05	Do.
Port wine, in bottles	May 16, 1844	Do -	320	35 cents -	112 00	15 cents	48 00	64 00	Do.
Red wine - -	March 2, 1843	John Osborn -	13,116	15 cents -	1,967 40	6 cents	786 96	1,180 44	New York.
Do - -	Aug. 11, 1843	Do -	4,772	15 cents -	715 80	6 cents	286 32	429 48	Do.
Do - -	April 6, 1844	Do -	9,337	15 cents -	1,400 55	6 cents	560 22	840 33	Do.
Do - -	April 11, 1844	Do -	11,288	15 cents -	1,692 45	6 cents	676 98	1,015 47	Do.
Do - -	April 5, 1844	Do -	4,379	15 cents -	656 85	6 cents	262 74	394 11	Do.
Do - -	May 23, 1844	Do -	11,869	15 cents -	1,780 35	6 cents	712 14	1,068 21	Do.
Madeira wine	Sept. 19, 1842	Ebenezer Stevens & Sons	107	60 cents -	64 20	7½ cents	8 03	56 17	Do.
Do - -	Jan. 2, 1843	Do -	221	60 cents -	132 60	7½ cents	16 58	116 02	Do.
Port wine - -	June 1, 1844	George Miln -	677	15 cents -	101 55	6 cents	40 62	60 93	Do.
Do - -	April 6, 1844	Barclay & Livingston -	13,353	15 cents -	2,002 95	6 cents	801 18	1,201 77	Do.
Madeira wine	Sept. 19, 1842	Do -	297	60 cents -	178 20	7½ cents	22 28	155 92	Do.
Port wine - -	April 11, 1844	Do -	3,390	15 cents -	508 50	6 cents	203 40	305 10	Do.
Do - -	April 26, 1844	Do -	20,384	15 cents -	3,057 60	6 cents	1,223 04	1,834 56	Do.
Madeira wine	Dec. 5, 1842	James R. Pringle -	423	60 cents -	253 80	7½ cents	31 72	222 08	Charleston.
Do - -	Dec. 5, 1842	Paul & Brown -	529	60 cents -	317 40	7½ cents	39 68	277 72	Do.
Do - -	Dec. 5, 1842	James H. Ladson & Co. -	963	60 cents -	577 80	7½ cents	72 22	505 58	Do.
Do - -	Dec. 5, 1842	Do -	64	60 cents -	38 40	15 cents	9 60	28 80	Do.
Red wine - -	March 2, 1843	C. Meletta -	13,464	15 cents -	2,019 60	6 cents	807 84	1,211 76	New York.
Do - -	July 29, 1843	Do -	650	15 cents -	97 50	6 cents	39 00	58 50	Do.
Do - -	Aug. 7, 1843	Do -	339	15 cents -	50 85	6 cents	20 34	30 51	Do.
Do - -	June 1, 1844	Do -	798	15 cents -	119 70	6 cents	47 88	71 82	Do.

Port wine	-	Jan. 18, 1844	A. Soltan	-	5,560	15 cents	834 00	6 cents	333 60	500 40	Do.
Do	-	March 1, 1843	Do	-	1,348	15 cents	202 20	6 cents	80 88	121 32	Do.
Do	-	April 26, 1844	Do	-	6,046	15 cents	906 90	6 cents	362 76	544 14	Do.
White wine	-	April 26, 1844	Do	-	1,178	15 cents	176 70	7 1/2 cents	88 35	88 35	Do.
Do	-	May 23, 1844	Do	-	2,104	15 cents	315 60	7 1/2 cents	157 80	157 80	Do.
Red wine	-	June 1, 1844	Do	-	3,367	15 cents	505 05	6 cents	202 02	303 03	Do.
Do	-	Aug. 7, 1843	P. Harmony's Nephews & Co.	-	4,129	15 cents	619 35	6 cents	247 74	371 61	Do.
Do	-	April 11, 1844	Do	-	4,033	15 cents	604 95	6 cents	241 98	362 97	Do.
Do	-	April 26, 1844	Do	-	12,636	15 cents	1,895 40	6 cents	758 16	1,137 24	Do.
Madeira wine	-	April 10, 1843	Jacob W. Hugg	-	369	60 cents	221 40	7 1/2 cents	27 67	193 73	Baltimore.
Do	-	May 1, 1844	Do	-	11	60 cents	6 60	7 1/2 cents	83	5 77	Do.
Do	-	Jan. 2, 1843	G. S. Oldfield	-	107	60 cents	64 20	7 1/2 cents	8 02	56 18	New York.
Port wine	-	Oct. 10, 1843	Edward Blackburn	-	1,000	15 cents	150 00	6 cents	60 00	90 00	Boston.
Do	-	April 2, 1844	John Osborn	-	1,654	15 cents	248 10	6 cents	99 24	148 86	New York.
Do	-	April 20, 1844	Do	-	657	15 cents	98 55	6 cents	39 42	59 13	Do.
Madeira wine	-	Jan. 2, 1843	Edward Blackburn	-	338	60 cents	202 80	7 1/2 cents	25 35	177 45	Do.
Do	-	Jan. 2, 1843	Do	-	22	60 cents	13 20	15 cents	3 30	9 90	Do.
Port wine	-	May 18, 1843	Do	-	72	15 cents	10 80	6 cents	4 32	6 48	Do.
Do	-	July 29, 1843	Do	-	1,908	15 cents	286 20	6 cents	114 48	171 72	Do.
Do	-	Aug. 7, 1843	Do	-	136	15 cents	20 40	6 cents	8 16	12 24	Do.
Do	-	Jan. 18, 1844	Do	-	33	15 cents	4 95	6 cents	1 98	2 97	Do.
Do	-	April 26, 1844	Do	-	1,140	15 cents	171 00	6 cents	68 40	102 60	Do.
Do	-	June 1, 1844	Do	-	274	15 cents	41 10	6 cents	16 44	24 66	Do.
						28,920 85	-		11,057 81	17,863 04	

T. L. SMITH, *Register.*

TREASURY DEPARTMENT, REGISTER'S OFFICE, *January 2, 1845.*

Statement exhibiting the amount refunded for "damage on merchandise," and for overcharge on duties, since the close of the last session of Congress, and as far as the returns in the Register's office will permit.

Description of merchandise.	Date of importation.	Importers' names.	Amount.	Imported into
Painters' colors -	March 15, 1842	A. T. Hall & Co. -	\$44 22	Boston.
Do -	Feb. 7, 1842	Do -	148 44	Do.
Steel -	April 24, 1843	B. J. Eyre -	29 88	Do.
Cotton lace -	July 18, 1843	Robert Jaffray & Co. -	9 56	Do.
Essence of bergamot and essence of lemon -	July 3, 1843	Alfred Greenough -	72 78	Do.
Essence of lemon -	Aug. 24, 1843	George A. Kettell -	29 09	Do.
Shin bones -	July 1, 1843	Bone & Trott -	63 90	Philadelphia.
Cotton hose -	May 23, 1843	Joseph Brown -	24 30	Do.
Nutria fur -	Feb. 27, 1843	William Ebbs -	7 00	Do.
Herbs -	July 18, 1843	Joseph Gummi -	80	Do.
Candles -	May 23, 1843	T. Thorspecker -	10 80	Do.
Molasses -	Aug. 9, 1843	G. R. Ayres -	180 04	Do.
Do -	July 24, 1843	Do -	137 19	Do.
Habit cloth -	Sept. 11, 1843	Isaac Barton & Co. -	12 80	Do.
Linen thread -	April 1, 1843	Joseph Brown -	5 00	Do.
Iron bars -	May 23, 1843	T. & E. George -	13 28	Do.
Bindings -	Aug. 5, 1843	Edmund Grundy -	5 10	Do.
Linens, thread, &c. -	May 6, 1843	Lewis & Co -	51 50	Do.
Rags -	Aug. 28, 1843	Auguste Nesi -	36 27	Do.
Molasses -	Sept. 4, 1843	S. & W. Welsh -	240 70	Do.
Do -	Aug. 19, 1843	Do -	68 40	Do.
Castile soap -	Aug. 28, 1843	Joseph Vacchari -	9 00	Do.
Sugar -	Oct. 26, 1843	R. Adams & Co. -	29 85	Do.
Molasses -	Oct. 9, 1843	G. R. Ayres -	130 35	Do.
Snuffers, brassware, &c. -	Oct. 26, 1841	John Bayles -	1 08	Do.
Earthenware -	Oct. 19, 1843	J. B. Bernadon -	3 60	Do.
Linseed -	Oct. 31, 1843	Bevan & Humphreys -	5 70	Do.
Sugar -	Oct. 9, 1843	Bone & Trott -	238 65	Do.
Linen thread -	Sept. 23, 1843	Robert Creighton & Co. -	19 50	Do.
Hardware -	Sept. 23, 1843	R. W. Davenport -	14 70	Do.
Do -	Oct. 9, 1843	Charles Dilworth -	2 82	Do.
Saddlery -	Sept. 23, 1843	William Ford -	69 30	Do.
Iron -	Sept. 19, 1843	T. & E. George -	31 56	Do.
Bindings -	Sept. 23, 1843	Edmund Grundy -	32 10	Do.
Hardware -	Sept. 23, 1843	W. S. Hallowell & Co. -	6 19	Do.
Looking-glass plates -	Oct. 14, 1843	Hanlin & Osteimer -	6 40	Do.
Saws -	Oct. 14, 1843	G. Hessenbruck -	10 50	Do.
Toy race horses -	Nov. 21, 1843	Matthias Horner -	90	Do.
Hardware -	Sept. 23, 1843	Kohler & Co. -	21 90	Do.
Salt -	Sept. 15, 1843	J. Lloyd & Son -	20 80	Do.
Butt hinges -	Aug. 24, 1843	R. Paxson & Son -	23 73	Do.
Hardware -	Sept. 23, 1843	Stephen Phipps -	9 30	Do.
Do -	Nov. 29, 1843	Price, Newlin, & Co. -	2 10	Do.
Blankets -	Sept. 9, 1843	Jacob Reese & Son -	58 20	Do.
Silk twist -	Oct. 17, 1843	W. H. Richards, jr. -	2 62	Do.
Bed screws -	Sept. 23, 1843	B. & L. Thomson -	3 00	Do.
Raisins, grapes, &c. -	Nov. 20, 1843	J. M. Wain & Co. -	117 29	Do.
Salt -	Oct. 27, 1843	John Welsh -	14 80	Do.
Sugar -	Oct. 7, 1843	S. & W. Welsh -	80 32	Do.
Do -	Oct. 14, 1843	Do -	14 34	Do.
Do -	Oct. 9, 1843	Do -	1 30	Do.
Grapes, raisins, and figs	Oct. 26, 1843	Do -	190 34	Do.

STATEMENT—Continued.

Description of merchandise.	Date of importation.	Importers' names.	Amount.	Imported into
Shin bones - - -	Dec. 10, 1842	White, Stevens, & Co. -	\$20 70	Philadelphia.
Teas - - -	Sept. 15, 1843	Peter Wright & Sons -	8 10	Do.
Hardware - - -	Sept. 23, 1843	D. D. Yarnall & Co. -	28 20	Do.
Sewing silk - - -	March 4, 1844	R. Adams & Co. -	16 00	Do.
Earthenware - - -	Jan. 4, 1844	Samuel Asbury -	98 10	Do.
Do - - -	Jan. 4, 1844	Do -	65 10	Do.
Sugar and molasses - - -	Dec. 2, 1843	G. R. Ayres -	16 62	Do.
Brown sugar - - -	Feb. 16, 1844	J. B. Bernadon -	23 16	Do.
Potatoes - - -	March 8, 1844	S. Baldwin -	6 70	Do.
Salt - - -	Jan. 4, 1844	Do -	30 24	Do.
Salt - - -	Jan. 4, 1844	Do -	73 60	Do.
Sugar - - -	Jan. 8, 1844	Bohlen & Bone -	33 78	Do.
Do - - -	Jan. 8, 1844	Bone & Trott -	99 82	Do.
Grecian cords - - -	Jan. 4, 1844	C. W. Churchman -	46 20	Do.
Linens - - -	Jan. 4, 1844	J. V. Cowell & Son -	3 50	Do.
Earthenware - - -	Jan. 4, 1844	Dawson & Norwood -	41 40	Do.
Sugar - - -	March 11, 1844	John Devereux -	50 82	Do.
Straw plait - - -	March 11, 1844	C. Dord -	178 20	Do.
Muslin and tweeds - - -	Feb. 19, 1844	H. Farnum & Co. -	86 44	Do.
Cambrics and cashmerets - - -	Jan. 4, 1844	Do -	387 56	Do.
Lastings - - -	Feb. 19, 1844	Edmund Grundy -	5 70	Do.
Galloons and bindings - - -	Oct. 19, 1843	Do -	10 80	Do.
Earthenware - - -	Jan. 4, 1844	George Hammersley -	21 60	Do.
Do - - -	Jan. 4, 1844	Do -	70 50	Do.
Do - - -	Jan. 4, 1844	William S. Hammersley -	28 20	Do.
Cutlery - - -	Jan. 4, 1844	A. L. Lepar -	17 10	Do.
Hides - - -	Feb. 7, 1844	S. A. Lewis & Brother -	21 65	Do.
Earthenware - - -	Jan. 4, 1844	Mott & Shoher -	23 40	Do.
Mustard - - -	Jan. 4, 1844	J. H. Ogilvie & Co. -	7 75	Do.
Brown sugar - - -	Dec. 6, 1843	J. F. Ohl -	72 90	Do.
Cotton - - -	Jan. 4, 1844	James Pattison -	25 50	Do.
Blankets - - -	Feb. 19, 1844	J. O. Peace -	17 50	Do.
Earthenware - - -	Jan. 4, 1844	S. B. Pierce & Co. -	10 20	Do.
Curry combs - - -	Dec. 22, 1843	Price, Hewlen, & Co. -	3 60	Do.
Brown Hollands - - -	May 6, 1843	James Raphael -	7 50	Do.
Brown linens - - -	Jan. 4, 1844	Do -	4 75	Do.
Manufactures of flax - - -	Jan. 4, 1844	Richardson & Watson -	208 75	Do.
Queensware - - -	Jan. 4, 1844	James Steel & Co. -	11 10	Do.
Blankets - - -	Jan. 4, 1844	Siter, Price, & Co. -	106 35	Do.
Zenobian cloth - - -	Dec. 22, 1843	Do -	30 18	Do.
Looking-glass plates - - -	Nov. 21, 1843	T. Therspecker & Co. -	71 30	Do.
Earthenware - - -	Jan. 4, 1844	J. Tams & Co. -	23 10	Do.
Do - - -	Jan. 4, 1844	Do -	21 60	Do.
Iron - - -	Jan. 25, 1844	H. Trotter & Co. -	2 85	Do.
Earthenware - - -	Jan. 4, 1844	S. Tyndale & Co. -	12 90	Do.
Liquorice - - -	March 4, 1844	Victor & Duckwitz -	7 60	Do.
Shoe thread - - -	Dec. 22, 1843	J. & S. D. Whetham -	4 00	Do.
Cambries - - -	Dec. 22, 1843	Wood & Abbott -	20 94	Do.
Silk handkerchiefs - - -	Dec. 22, 1843	Heinrich Werner -	85 78	Do.
Zenobian cloths - - -	Dec. 22, 1843	Worrell, Wood, & Coales -	35 04	Do.
Chambrays - - -	Dec. 22, 1843	Do -	27 63	Do.
Velveteens - - -	Jan. 4, 1844	J. R. Worrell & Son -	7 50	Do.
Salt - - -	April 13, 1844	S. Baldwin -	15 60	Do.
Hardware - - -	April 18, 1844	R. & W. C. Biddle -	34 80	Do.
Looking-glass plates - - -	Nov. 21, 1843	J. N. Bauersachs -	6 25	Do.
Hardware - - -	March 20, 1844	Joseph Brown -	2 70	Do.
Oranges - - -	April 1, 1844	D. B. Bussier -	108 20	Do.
Linen and worsted yarn - - -	March 4, 1844	Carr & Hall -	17 10	Do.

STATEMENT—Continued.

Description of merchandise.	Date of importation.	Importers' names.	Amount.	Imported into
Hardware—trace chains	March 20, 1844	James M. Cooper	\$14 40	Philadelphia
Heads and reins	March 4, 1844	Craig, Holmes, & Co.	10 10	Do.
Sugar	April 8, 1844	John Devereux	71 80	Do.
Hardware	March 20, 1844	J. J. Duncan & Co.	12 00	Do.
Drugs	March 8, 1844	Charles Ellis & Co.	2 00	Do.
Merchant iron	April 9, 1844	E. J. Etting & Brother	103 12	Do.
Serges, gambroons, and Lisle gloves	Jan. 4, 1844	Robert Ewing	116 46	Do.
Looking-glass plates	May 21, 1844	William Geisse & Sons	217 66	Do.
Felts and wire ribbon	March 20, 1844	Edmund Grundy	7 20	Do.
Shoe thread	Jan. 4, 1844	Do	4 75	Do.
Horse nails	April 13, 1844	William S. Hallowell & Co.	2 68	Do.
Oranges and lemons	April 26, 1844	Isaac Jeans	151 00	Do.
Hoop and rolled iron	Feb. 19, 1844	Robert S. Johnson	65 69	Do.
A gun	March 20, 1844	G. M. & G. R. Justice & Co.	11 70	Do.
Cutlery	March 20, 1844	C. & J. Kenderdine	16 50	Do.
Earthenware	Feb. 19, 1844	Kerr & Son	22 80	Do.
Woollen and linens	June 7, 1844	Lewis & Co.	18 70	Do.
Woollen and tabby vel- vets	Dec. 22, 1843	Do	17 60	Do.
Linens	March 20, 1844	Do	8 25	Do.
Cloths	March 4, 1844	Do	8 00	Do.
Sugar	June 8, 1844	S. A. Lewis & Brother	54 50	Do.
Hardware	March 20, 1844	Maslin & Pepper	4 20	Do.
Cutlery	March 8, 1844	Do	9 90	Do.
Pans	Jan. 25, 1844	Do	60	Do.
Silk and linen cambric handkerchiefs, &c.	March 8, 1844	William McKee & Co.	105 61	Do.
Iron in bars	April 13, 1844	J. W. Middleton	26 56	Do.
Filberts and walnuts	April 30, 1844	Perdiaux & Co.	11 84	Do.
Oranges, &c.	April 30, 1844	Do	338 25	Do.
Molasses	April 8, 1844	A. Peries	11 66	Do.
Lemons and oranges	May 1, 1844	Jonas Phillips & Co.	76 00	Do.
Do	March 11, 1844	Do	25 40	Do.
Rags	March 4, 1844	Do	20 03	Do.
Figs	Feb. 23, 1844	Do	55 00	Do.
Earthenware	Oct. 19, 1844	S. B. Pierce & Co.	19 80	Do.
Sugar	March 8, 1844	Potter & McKeever	55 62	Do.
Do	April 8, 1844	Do	13 60	Do.
Cutlery	March 20, 1844	Erasmus C. Pratt	7 80	Do.
Summer cloths, &c.	March 4, 1844	Jacob Reese & Son	48 27	Do.
Printed cottons	March 22, 1842	Sharp, Lindsley, & Haines	266 10	Do.
Silk hose	Feb. 27, 1844	T. Sharpless & Sons	14 25	Do.
Sugar	March 13, 1844	Philo S. Shelton	24 82	Do.
Baize	Feb. 19, 1844	Siter, Price, & Co.	26 32	Do.
Hardware	March 20, 1844	Smith, Brother, & Co.	54 30	Do.
Molasses	April 26, 1844	Soulter & Broughton	23 38	Do.
Iron in bars	April 9, 1844	James S. Spencer	79 14	Do.
Hardware	April 9, 1844	J. & J. P. Steiner	11 70	Do.
Spool cotton and bone buttons	Feb. 19, 1844	Stuart & Brothers	83 50	Do.
Pins	April 9, 1844	Do	91 60	Do.
Rod iron	March 8, 1844	Nathan Trotter & Co.	3 82	Do.
Raisins	May 11, 1844	S. M. Wain & Co.	110 25	Do.
Scantling and laths	March 8, 1844	Walter & Souder	4 00	Do.
Oranges	April 21, 1844	John Welsh	108 40	Do.

STATEMENT—Continued.

Description of merchandise.	Date of importation.	Importers' names.	Amount.	Imported into
Sugar -	March 25, 1844	S. & W. Welsh	\$200 85	Philadelphia.
Do -	March 18, 1844	Do	1 35	Do.
Do -	May 11, 1844	Do	184 68	Do.
Do -	May 31, 1844	Do	23 62	Do.
Lumber	Not stated	Th. B. Chase	58 18	Buffalo.
Cattle -	Aug. 28, 1843	S. S. Angel & Co.	6 50	C. Vincent.
			8,031 27	

T. L. SMITH, Register.

TREASURY DEPARTMENT,
Register's Office, January 2, 1845.

Applications pending for return of duties

Attorney for claimants.	No. of application.	By whom presented.	When presented.	When imported.	Port of entry.
B. F. Butler	1	Wood, Johnson, & Burritt.	Feb. 9, 1844	1836, 1837, 1838, 1839, 1840, 1841.	New York -
	2	Do do -	Jan. 28, 1845	1841 -	Do -
	3	A. & G. A. Kendall	Sept. 7, 1844	1839 -	Boston -
	4	M. D. Benjamin -	Dec. 29, 1844	1835, 1836 -	New York -
J. W. Breedlove	5	C. W. Churchman	Dec. 2, 1844	1836 -	Philadelphia
	6	Barbarin & Hill and L. A. Barbarin.	Oct. 7, 1844	1834, 1835, 1836, 1837, 1838, 1839.	New Orleans
Do	7	L. Barjai -	Oct. 7, 1844	1834 to 1838	Do -
Do	8	A. Pluche -	Oct. 2, 1844	1835 to 1838	Do -
Do	9	F. Gillet & Co. -	Oct. 2, 1844	1834 to 1837	Do -
Do	10	B. & F. Lacoste -	Oct. 31, 1844	1837 to 1841	Do -
Samuel J. Beals	11	George Bond & Sons	Oct. 17, 1844	1839 -	New York -
	12	Almy, Patterson, & Co.	Oct. 30, 1844	1828 to 1839	Boston -
Geo. B. Blake & Co.	13	Almy, Blake, & Co.	Oct. 22, 1844	1834 to 1840	New York -
W. B. Bend	14	Hoffman, Bend, & Co.	Oct. 18, 1844	1833 -	Do -
J. W. Breedlove	15	Ducatel's -	Nov. 9, 1844	1833 to 1839	New Orleans
H. M. Morfit	16	James Symington -	Dec. 3, 1844	1840 -	Baltimore -
Charles E. Sherman	17	Robinson, Beale, & Co.	Oct. 12, 1844	1836 -	Mobile -
	18	Howland & Aspinwall.	Oct. 17, 1844	1840 -	New York -
	19	H. Mould & Sons -	Dec. 16, 1844	1844 -	Cleveland, O.
	20	A. & J. Dennistown & Co.	June 20, 1844	1844 -	New York -
H. M. Morfit	21	Joseph Blackburn -	Sept. 5, 1844	1839 -	Philadelphia
	22	Howland & Aspinwall.	Oct. 17, 1844	1840 -	New York -

alleged to have been illegally exacted.

Description of merchandise.	Rates paid.	Rates claimed.	Duties paid.	Duties claimed to be refunded.	Remarks.
"Hemp," or jute carpeting.	25 per cent.	5 per cent.	\$2,000 42	\$1,569 92	
Gunny cloth -	-	Free	4,828 73	4,828 73	
Silk twist -	40 per cent.	Free	105 74	105 74	
Silk twist, silk and worsted bindings.	40 per cent.	Free	613 14	613 14	
Silk twist -	-	Free	70 56	70 56	
Hats, vests, millinery, stocks, suspenders, buttons, umbrellas, velvet coats, &c., of silk.	-	Free	805 02	805 02	
Bonnets, cloaks, millinery, &c., silk.	-	Free	1,453 90	1,453 90	
Bonnets, cloaks, millinery, &c., of silk, and linen handkerchiefs.	-	Free	2,892 35	2,892 35	The circular of 20th December, 1844, excludes all applications where the importations were made previous to the passage of tariff act of August 30, 1842. Applications No. 1 to 18 are included in this category. Applications now pending for revision of decision, as expressed in said circular.
Silk and linen goods	-	Free	486 64	486 64	
Silk, linen, and worsted goods.	-	Free	3,478 26	3,478 26	
Wove shirts and drawers.	41 per cent.	23½	220 99	94 32	
Wove shirts, &c., and silk twist.	-	-	-	5,044 56	
Wove shirts, &c., silk twist, and knit comforters.	-	-	-	500 15	
Manufactures of cotton worsted, "Orleans stuff."	-	-	2,576 50	1,288 25	
Hats, vests, millinery, stocks, suspenders, buttons, umbrellas, velvet coats, bonnets, cloaks &c., of silk, and linen handkerchiefs, &c.	-	-	3,087 69	3,087 69	
Madeira wine -	12½ per gall.	10	1,203 87	240 77	
Wine -	-	-	-	409 12	
Fur seal skins -	12½ per cent.	-	1,656 75	1,656 75	
Wine -	-	-	21 27	13 55	Under consideration.
Cotton handkerchiefs -	-	-	415 17	123 97	Under consideration; awaiting further information.
Brussels carpets and linen and woollen rugs.	-	-	-	293 54	Same as No. 1 to 18.
Teas -	-	-	4,914 90	4,914 90	Under consideration.

APPLICATIONS

Attorney for claimants.	No. of application.	By whom presented.	When presented.	When imported.	Port of entry.
H. M. Morfit	23	Joly Freus	Jan. 16, 1845	Not given	New York
	24	Brustlein, Koopt, & Co.	Aug. 29, 1844	1843, 1844	Do
	25	Eyre & Massey	Sept. 21, 1844	1826	Philadelphia
	26	A. Seignette & Co.	Jan. 13, 1845	1844	New York
	27	Benkard & Hutton	Jan. 7, 1845	1844	Do
	28	F. Sheldon & Co.	Jan. 28, 1845	1843, 1844	Do
	29	Goodhue & Co.	Jan. 6, 1845	1844	Do
	30	E. Baker & Co.	Jan. 6, 1845	1844	Boston
	31	Lane, Lamson, & Co.	Jan. 7, 1845	1844	Do
	32	Preuss & Maennell	Jan. 21, 1845	1844	Philadelphia
	33	John W. Thornton	Aug. 13, 1844	1844	New York
	34	Barber & Brothers	Nov. 1, 1844	1844	Boston
	35	Pitkin & Co.	Nov. 20, 1844	1844	New York
	36	Clarke & Co.	Jan. 29, 1845	1842, previous to tariff act being passed.	New Haven
J. W. Breedlove Do	37	B. Valls	Feb. 26, 1844	1844	New Orleans
	38	J. Y. Laborde	Dec. 21, 1844	1844	Do
	39	J. M. Lapeyre	Jan. 25, 1845	1844	Do
	40	Geo. Green & Bro.	Feb. 12, 1845	1842	Do

—Continued.

Description of merchandise.	Rates paid.	Rates claimed.	Duties paid.	Duties claimed to be refunded.	Remarks.
Muslin embroidery -	40 per cent.	30 per ct.	-	\$4,632 65	Awaiting further information.
Coffee, spelter, dye stuffs.	-	-	1,331 20	1,331 20	Do do.
Sugar -	4 cts. per lb.	3 cents -	2,664 36	666 09	Same as No. 1 to 18.
Silk shawls -	40 per cent.	30 per ct.	1,650 40	412 60	Awaiting action of the House of Representatives on Senate bill No. —, entitled "An act to extend the provisions of an act passed 31st May, 1844, entitled 'An act to amend the judiciary act passed,' &c.
Do -	40 per cent.	30 per ct.	3,220 80	851 87	
Do -	40 per cent.	30 per ct.	No amount stated -	-	
Do -	40 per cent.	30 per ct.	Do -	Do -	
Do -	40 per cent.	30 per ct.	Do -	Do -	
Silk shawls and veils	40 per cent.	30 per ct.	Do -	Do -	Under consideration.
Gold sword knobs -	15 per cent.	Free -	Do -	Do -	Awaiting further information.
Button stuff -	30 per cent.	5 per cent.	Do -	Do -	Do do.
Do -	30 per cent.	5 per cent.	Do -	Do -	Same as No. 1 to 18.
Molasses sugar -	-	-	Do -	Do -	
Havana sugars -	4	2½	Do -	Do -	Disallowed per decision of February 11, 1845.
Do -	4	2½	Do -	Do -	
Do -	4	2½	-	235 44	
Gunny cloth -	20 per cent.	Free -	No amount stated -	-	See No. 1 to 18.

*Table exhibiting rates and amounts of duties collected on "wines" un-
and to whom, in compliance with instructions from the*

Dates of importation.	Date of refunding cer- tificate.	Port of entry.	Description.	Whence imported.
	1844.			
March 13, 1844	- July 20	Philadelphia	- Madeira	- Madeira
March 13, 1844	- July 20	Philadelphia	- Madeira	- Madeira
March 13, 1844	- July 20	Philadelphia	- Madeira	- Madeira
March 13, 1844	- July 20	Philadelphia	- Madeira	- Madeira
March 13, 1844	- July 21	Philadelphia	- Madeira	- Madeira
March 13, 1844	- July 21	Philadelphia	- Madeira	- Madeira
March 13, 1844	- July 21	Philadelphia	- Madeira	- Madeira
March 13, 1844	- July 21	Philadelphia	- Madeira	- Madeira
March 13, 1844	- July 21	Philadelphia	- Madeira	- Madeira
March 13, 1844	- July 21	Philadelphia	- Madeira	- Madeira
March 13, 1844	- July 21	Philadelphia	- Madeira	- Madeira
March 13, 1844	- July 21	Philadelphia	- Madeira	- Madeira
March 18, 1844	- July 30	Philadelphia	- Madeira	- Madeira
March, 1843	- August 5	New York	- Port	- Oporto
August 6, 1844	- August 6	New Orleans	- Madeira	- Madeira
October 9, 1843; April 26, 1844.	August 7	Boston	- Port	- Oporto
May, 1844	- August 7	New York	- Ponce	- Madeira
August, 1843	- August 7	New York	- Port	- Oporto
September, 1843	- August 9	New York	- Madeira	- Madeira
December, 1843; Janu- ary, 1844.	August 9	New York	- Port	- London
June, 1844	- August 9	New York	- White	- Oporto
November, 1843	- August 10	New York	- Red	- London
May, 1844	- August 10	New York	- Port	- Oporto
June, 1844	- August 14	New York	- Madeira	- Madeira
January, 1844	- August 15	New York	- Port	- London
May and June, 1844	- August 15	New York	- Port and white	- Oporto
October 28, 1843	- August 16	Boston	- Madeira	- Madeira
December, 1842; Janu- ary, 1843; June, 1844.	August 17	New York	- Madeira	- Madeira and St. Thomas.
June, 1844	- August 19	New York	- Madeira	- Madeira
September, 1842; June 1844.	August 19	New York	- Madeira	- Madeira
August, 1843; August and April, 1844.	August 20	New York	- Port	- Oporto
June, 1844	- August 21	New York	- Madeira	- Madeira
January 2, 1843	- August 22	New York	- Madeira	- Madeira
October, 1843	- August 23	New York	- Port	- London

der tariff act of 1842, with dates of importation, amounts refunded, Treasury Department, dated August 5 and July 16, 1844.

Quantity, in gallons.	Rate per tariff.	Amount of duties per tariff act.	Rate per circular.	Duties per circular.	Duties refunded.	To whom refunded.
			per gall.			
159	60	\$95 40	7½	\$11 92	\$83 48	Richard Willig.
518	60	310 80	7½	38 85	271 95	Lewis James & Co.
291	60	174 60	7½	21 82	152 78	J. B. Bernadon.
106	60	63 60	7½	7 95	55 65	George Zantzing.
25	60	15 00	7½	1 87	13 13	C. H. Ladd.
53	60	31 50	7½	3 97	27 83	Joseph Gratz.
215	60	129 00	7½	16 12	112 88	William G. Cochran & Co.
53	60	31 80	7½	3 97	27 83	M. Bathurst & Son.
316	60	189 60	7½	23 69	165 91	Edward S. Sayres.
115	60	69 00	7½	8 62	60 38	Henry Tobias.
3,815	15	572 25	6	228 90	343 35	M. G. Lenghi & Co.
449	60	269 40	15	67 35	202 05	A. & J. Dennistown & Co.
18,627	15 & 35	2,858 05	6 & 15	1,146 42	1,711 63	Isaac Winslow & Sons.
25	60	15 00	7½	1 88	13 12	John Van Buren.
33,096	15	4,964 40	6	1,985 76	2,978 64	James Medisa.
2,928	60	1,756 80	7½	219 60	1,537 20	Schermerhorn & March.
1,483	15	222 45	6	88 98	133 47	Schermerhorn & March.
1,757	15	263 55	7½	131 78	131 77	Schermerhorn & March.
660	15	99 00	6	39 60	59 40	John Noble.
519	15	77 85	6	31 14	46 71	William Depew.
108	60	64 80	7½	8 10	56 70	P. A. & L. Delmonico.
517	15	77 55	6	31 02	46 53	Stephen Moulton.
2,156	15	323 40	6 & 7½	144 45	178 95	W. D. Cuthbertson.
868	60	520 80	7½	65 10	455 70	Windsor Fay.
885	60	531 00	15 & 7½	74 54	456 46	Maitland, Corwin, & Co.
316	60	189 60	7½	23 70	165 90	William S. Maris.
1,574	-	944 40	15 & 7½	119 55	724 85	March & Benson.
10,438	15	1,565 70	6	626 28	939 42	Wilson & Brown.
237	60	142 20	7½	17 78	124 42	C. Newbold.
80	60	48 00	7½	6 00	42 00	Barclay & Livingston.
258	15	38 70	6	15 48	23 22	John Noble.
82,647	-	16,655 50	-	5,212 19	11,343 31	

Table exhibiting rates and amounts of duties collected on "wines" under tariff act of 1842, with dates of importation, amounts refunded, and to whom; in compliance with instructions from Treasury Department dated August 5 and July 16, 1844.

Date of importation.	Date of refunding certificate.	Port of entry.	Description.	Whence imported.	Quantity, in galls.	Rate per tariff.	Duties per tariff act.	Rate per circular.	Duties per circular.	Duties refunded.	To whom refunded.
	1844.										
March 18, 1844	Sept. 13	New York	- Red	- London	- 203	15	\$30 45	6	\$12 18	\$18 27	John Duncan & Son.
Jan. 2, 1843	Sept. 14	New York	- Madeira	- Madeira	- 163	60	97 80	7½	12 23	85 57	James T. Lewis.
May 14, 1844	Sept. 24	New York	- Red	- London	- 255	15	38 25	6	15 30	22 95	Cumming & Reach.
May 23, 1844	Sept. 30	New York	- Red	- Lisbon	- 61	15	9 15	6	3 66	5 49	James Cook.
March 13, 1844	October 4	Philadelphia	- Madeira	- Madeira	- 107	60	64 20	7½	8 02	56 18	Thomas Cadwallader.
June 6, 1844	October 5	New York	- White	- Madeira	- 215	60	129 00	7½	16 13	112 87	R. B. Stranck.
May 10, 1844	October 11	New York	- White	- Pacific	- 143	60	85 80	7½	10 72	75 03	J. H. Stephens.
Dec. 4, 1843	October 19	New York	- Red	- London	- 33	15	4 95	6	1 98	2 97	F. & D. Samuel.
Sept. 19, 1842	October 24	New York	- White	- Madeira	- 159	60	95 40	7½	11 92	83 48	John Harris.
June 1, 1844	October 26	New York	- Red	- Oporto	- 129	15	19 35	6	7 74	11 61	Simeon Pepper.
May 23, 1844	Nov. 18	New York	- Red	- London	- 455	15	68 25	6	27 30	40 95	J. G. & E. Boker.
Jan. 19, 1843	Nov. 18	Charleston	- Port	- London	- 130	15	19 50	6	7 80	11 70	Paul & Brown.
June 28, 1843	Nov. 30	Charleston	- Madeira	- London	- 45	60	27 00	15	6 75	20 25	Edward Menlove.
November, 1843	Dec. 10	Baltimore	- Madeira	- Havana	- 132	60	79 20	15	19 80	59 40	F. W. Brune & Sons.
November, 1843	Dec. 10	Baltimore	- Madeira	- Rio Janeiro	- 93	60	55 80	7½	6 98	48 82	Birckhead & Pearce.
June, 1844	Dec. 10	Baltimore	- Port	- Bremen	- 21	35	7 35	15	3 15	4 20	A. Van Post.
August, 1843	Dec. 10	Baltimore	- Port	- London	- 121	15	18 15	6	7 26	10 89	P. Janney.
February, 1844	Dec. 10	Baltimore	- Port	- Rio Janeiro	- 65	15	9 75	6	3 90	5 85	Hugh Jenkins.
July 28, 1843	Dec. 26	New York	- Port	- Oporto	- 813	15	121 95	6	48 78	73 17	Jacob Snider, jr.
June 6, 1844	Dec. 28	New York	- Madeira	- Madeira	- 53	60	31 80	7½	3 98	27 82	Davis, Brooks, & Co.
	1845.										
Sept. 19, 1842	Jan. 4	New York	- Madeira	- Madeira	- 3,396	-	1,013 10	-	235 58	777 52	
					- 157	60	94 20	7½	11 77	82 43	Washington Jordon.
					- 3,553	-	1,107 30	-	247 35	859 95	

Table exhibiting rate and amount of duties collected on "salted skins," under the tariff act of 1842, dates of importation, with amount of duties refunded, and to whom; in compliance with instructions from the Treasury Department—(see letter from First Comptroller, dated 26th April, 1844.)

Dates of importation.	Date of refunding certificate.	Port of entry.	Cost.	Amount of duties per tariff act, at 20 per cent. ad valorem.	Amount of duties per circular, at 5 per cent. ad valorem.	Amount of duties refunded.	To whom refunded.
	1844.						
June 7, 1844 - - - - -	August 10	Boston -	\$4,100 00	\$820 00	\$205 00	\$615 00	Curtis & Stevenson.
February 6, April 23, 1844 - - - - -	September 5	New York	2,589 00	517 80	129 45	388 35	Wilson & Brown.
November 2, 21, December 8, 14, 1843; January 17, February 9, March 11, 25, April 2, September 23, 1844	September 5	New York	16,053 00	3,210 60	802 65	2,407 95	R. C. Blackburn.
September 16, 1842; October 17, 30, 1843; January 25, February 6, 10, 12, April 4, 15, 20, 22, 1844 -	September 5	New York	12,764 00	2,552 80	638 20	1,914 60	Harvey & Flagg.
March 21, October 16, 23, November 6, 21, December 4, 6, 18, 1843; January 8, 11, February 9, 27, March 8, 23, April 2, 6, 1844 - - - - -	September 18	New York	6,397 00	1,279 40	319 85	959 55	Theron Rockwell & Co.
October 21, December 15, 1843; January 19, March 25, 1844 - - - - -	September 20	New York	4,251 00	850 20	212 55	637 65	A. Bell, & A. Bell & Sons.
February 5, 1844 - - - - -	September 23	New York	386 00	77 20	19 30	57 90	Lillie, Pearson, & Co.
November 6, 21, December 18, 1843; January 11, February 13, March 8, April 2, 1844 - - - - -	September 23	New York	694 00	138 80	34 70	104 10	E. M. Garnar.
April 20, 1844 - - - - -	September 27	New York	576 00	115 20	28 80	86 40	M. Armstrong & Sons.
October 17, November 24, December 8, 1843; March 28, 1844 - - - - -	September 27	New York	6,371 00	1,274 20	318 55	955 65	Burritt & Johnson.
April 6, 1844 - - - - -	October 11	New York	496 00	99 20	24 80	74 40	George Watts.
November 22, 26, 1843; January 25, February 2, 9, 13, 27, March 2, 8, April 2, 4, 1844 - - - - -	October 19	New York	6,112 00	1,222 40	305 60	916 80	Barber Brothers.
November 24, 1843 - - - - -	October 19	New York	992 00	198 40	49 60	148 80	F. & D. Samuel.
July 10, October 17, 1843 - - - - -	November 6	New York	674 00	134 80	33 70	101 10	Thomas Pyne.
March 1, 1844 - - - - -	November 19	New York	1,019 00	203 80	50 95	152 85	Hicks & Co.
			63,474 00	12,694 80	3,173 70	9,521 10	

Table exhibiting rates and amounts of duties collected on "Brazilian sugars" under tariff act of 1842, dates of importation, with amounts refunded, and to whom; in compliance with circular from Treasury Department dated August 5, 1844.

Dates of importation.	Date of refunding certificate.	Port of entry.	White—number of pounds on which $3\frac{1}{2}$ and 4 cents per lb. charged.	Brown—number of pounds on which $2\frac{1}{2}$ cents p. lb. charged.	Cost, to which 14 per cent. added.	Amount of duties per tariff act.	Amount of duties per circular.	Amount of duties refunded.	To whom refunded.
March 17, 1842	- September 19	New York	<i>Pounds.</i> 217,675	<i>Pounds.</i> 154,898	\$14,920 00	\$5,427 28	\$4,883 10	\$544 18	John Devereux.
April 18, 1842	- November 22	New York	180,224	55,082	10,256 00	3,651 20	3,200 64	450 56	Grinnell, Mintum, & Co.
May 5, 1843	- November 26	New York	18,792	41,662	-	1,793 23	1,511 35	281 88	W. C. Pickersgill & Co.
March 17, 1842	- November 26	New York	27,164	244	1,232 00	445 95	378 04	67 91	Joseph Foulke & Sons.
March 3, 1842	- November 27	New York	135,969	-	6,225 00	2,231 39	1,891 42	339 97	Siff'ken, Ironside, & Co.
			579,844	251,886	32,633 00	13,549 05	11,864 55	1,684 50	

Table exhibiting rate and amount of duties collected on "gunny bags" under tariff act of 1842, dates of importation, with amount of duties refunded, and to whom; in compliance with instructions from Treasury Department dated July 31, August 5, 22, and 29, 1842.

Dates of importation.	Date of refunding certificate.	Port of entry.	Cost.	Amount of duties per tariff act, at 25 per cent. ad valorem.	Amount of duties per instructions, at 20 p. cent. ad valorem.	Amount of duties refunded.	To whom refunded.
1844.							
March 24, September 25, 1843 - - -	August 10	Boston -	\$9,695 40	\$2,423 85	\$1,939 08	\$484 77	R. C. Mackay & J. T. Coolidge.
February 24, August 10, 1843 - - -	August 22	Boston -	11,413 00	2,853 25	2,282 60	570 65	Samuel Austin, jr.
May 27, 1843 - - -	September 10	Boston -	3,761 63	940 41	752 33	188 08	Thwing & Perkins.
July 31, 1843 - - -	October 17	Boston -	4,887 69	1,221 92	977 54	244 38	James & George Peabody.
September 25, 1843 - - -	October 17	Boston -	2,800 93	700 23	560 18	140 05	John L. Gardner & Co.
May 27, 1843 - - -	October 21	Boston -	1,967 88	491 97	393 57	98 40	Atkinson & Rollins.
				34,526 53	8,631 63	6,905 30	1,726 33
				Less amount	allowed dra	wback -	203 20
1845.							
May 27, 1843 - - -	January 6	Boston -	461 60	115 40	92 32	1,523 13 23 08	N. Silsbee, jr., & W. G. Pickman.
				34,988 13	8,747 03	6,997 62	1,546 21

Table exhibiting rates and amounts of duties collected on "ground
"terra japonica," "ravens duck," "cotton gloves lined with leather,"
structions dated September 18, June 24, January 27, August 3 and 5,

Date of importation.	Date of refund- ing certificate.	Port of entry.	Description.	Quantity.
	1844.			Pounds.
July 10, 1843; March, April, July, September, 1844.	Sept. 27	Salem, Mass.	Ground peas -	279,449
September 25, 1843; April 25, 1844.	Sept. 27	Do -	Do - -	170,464
August 23, September 1, 1843 -	Oct. 7	New York -	Do - -	31,683
September 11, 13, 1843 -	Oct. 11	Do -	Do - -	184,293
	1845.			
July 11, 1843; July 12, 1844 -	Jan. 27	Do -	Do - -	665,889
				42,618
				708,507
September, 1842; July, August, September, October, November, 1843; June, July, 1844.	Sept. 19	Do -	Green ginger (root)	5,798
June, 1844 - - -	July 12	Do -	Cocoa nuts -	-
May, 1844 - - -	July 12	Do -	Do - -	-
June, 1844 - - -	July 18	Do -	Do - -	-
June, 1844 - - -	Sept. 13	Do -	Do - -	-
April 10, May 1, 1843 -	Sept. 9	Do -	Terra japonica -	-
November 25, 1842 -	Sept. 18	Do -	Do - -	-
September 21, 1843 - -	Sept. 21	Salem -	Ravens duck -	Square yds.
September 28, 1842 - -	Sept. 25	Providence -	Do - -	450
				7,031
July, 1844 - - -	Aug. 10	New York -	Cotton gloves -	-
March, April, July, August, Octo- ber, November, Decem'r 1843; January, March, April, May, 1844.	Dec. 11	Do -	Gold and silver epau- lets and wings.	-
February, March, April, May, July, August, September, Octo- ber, December, 1843; February, March, April, June, 1844.	Dec. 26	Do -	Do - -	-
	1845.			
September 13, 1843 - -	Jan. 8	Do -	Gold and silver epau- lets.	-

peas," "green ginger in the root," "cocoa nuts from the West Indies," "gold and silver epaulets and wings," with amounts refunded, per in- and November 28, 1844, and Comptroller's decision, August 26, 1844.

Rate per tariff act.	Duties per tariff act.	Cost.	Rates per circular.	Duties per circular.	Duties refunded.	To whom refunded.
<i>Per lb.</i>						
1 cent -	\$2,794 49	\$4,838 00	20 p. ct.	\$967 60	\$1,826 89	D. Pinque.
Do -	1,704 64	1,418 69	Do -	283 74	1,420 90	C. Hoffman.
Do -	316 83	685 00	Do -	137 00	179 83	McCrackan & Livingston.
Do -	1,842 93	5,028 00	Do -	1,005 60	837 33	Faber & Burwith.
-	6,658 89	11,969 69	-	2,393 94	4,264 95	
Do -	426 18	729 00	Do -	145 80	280 38	Gillman, Small, & Co.
-	7,085 07	12,698 69	-	2,539 74	4,545 33	
2 cents -	115 96	159 00	-	31 80	84 16	George Hogarth.
20 p. ct.	89 80	449 00	Free -	-	89 80	P. Balent & Co.
Do -	14 00	70 00	Do -	-	14 00	Robert Bayley.
Do -	71 60	358 00	Do -	-	71 60	Cropsy & Gilmartin.
Do -	4 00	20 00	Do -	-	4 00	William Dawson.
					179 40	
25 p. ct.	289 75	1,159 00	Do -	-	289 75	Dutilh & Cousinery.
20 p. ct.	292 80	1,464 00	Do -	-	292 80	Manton & Hallett.
					582 55	
<i>Per lb.</i>						
7 cents	31 50	61 72	20 p. ct.	12 34	19 16	H. S. Williams.
Do -	492 17	1,201 00	Do -	240 20	251 97	James T. Rhodes.
					271 13	
40 p. ct.	82 00	205 00	30 p. ct.	61 50	20 50	Hughes, Ward, & Co.
30 p. ct.	1,370 70	4,569 00	Free -	-	1,370 70	Young & Smith.
Do -	1,605 30	5,351 00	Do -	-	1,605 30	William H. Horstmann & Co.
					2,976 00	
Do -	96 90	323 00	Do -	-	96 90	William H. Horstmann & Co.

Table exhibiting rate and amount of duties collected on "spelter" under tariff act of 1842, dates of importation, with amounts refunded, and to whom; in compliance with instructions from Treasury Department dated April 30 and June 15, 1844.

Dates of importations.	Date of refunding certificate.	Port of entry.	Cost.	Amount of duties per tariff act, at 20 per cent. ad valorem.	Amount of duties refunded, per instructions.	To whom refunded.
1844.						
June 19, July 12, December 30, 1843; February 13, June 3, 1844	September 4	New York	\$17,890 00	\$3,578 00	\$3,578 00	C. H. F. & H. E. Moring.
February 12, April 26, May 31, June 3, 1844	September 4	New York	11,699 00	2,339 80	2,339 80	Theodore Desarts.
May 4, 1843; May 31, April 26, 1844	September 4	New York	10,458 00	2,091 60	2,091 60	Motz & Pollitz.
February 12, 13, March 2, 1844	September 4	New York	4,870 00	974 00	974 00	Hendrick Brothers.
May 31, 1844	September 4	New York	2,618 00	523 60	523 60	Edward S. Innes & Co.
June 19, 1843	September 4	New York	1,164 00	232 80	232 80	Henschen & Unkhart.
November 26, 1842	September 5	New York	154 00	30 80	30 80	E. W. Pemberton.
July 17, 18, 24, August 29, December 18, 30, 1843; February 12, 13, June 3, April 26, 1844	September 5	New York	17,323 00	3,464 60	3,464 60	Phelps, Dodge, & Co.
May 1, October 13, 30, 1843; February 9, 1844	September 6	New York	7,537 00	1,507 40	1,507 40	Nanning, Koster, & Co.
February 12, April 26, 1844	September 7	New York	5,729 00	1,145 80	1,145 80	J. W. Schmidt & Vogel.
April 26, 1844	September 18	New York	528 00	105 60	105 60	J. C. Muller & Co.
July 12, 1843	October 18	New York	740 00	148 00	148 00	Brustlein, Koop, & Co.
April 28, September 30, 1843	December 5	New York	907 00	181 40	181 40	H. W. T. & H. Mali.
June 18, 1844	December 16	St. Louis	293 00	58 60	58 60	Adolphus Mier & Co.
			81,910 00	16,382 00	16,382 00	

Table exhibiting rate and amount of duties collected on "horn buttons with metal shanks" under tariff act of 1842, dates of importation, with amounts refunded, and to whom; in compliance with instructions from Treasury Department dated December 23, 1843.

Dates of importations.	Date of refunding certificate.	Port of entry.	Cost.	Amount of duties per tariff act, at 30 per cent. ad valorem.	Amount of duties per instructions, at 25 p. cent. ad valorem.	Amount of duties refunded.	To whom refunded.
1844.							
November, 1843 - - - -	July 13	New York	\$1,230 00	\$369 00	\$307 50	\$61 50	Wood & Folger.
December 11, 1843 - - - -	August 30	New York	648 00	194 40	162 00	32 40	Benjamin Thompson.
September 4, 9, 1843 - - - -	August 30	New York	1,313 00	393 90	328 25	65 65	William Chance, jr.
March 23, April 3, July 25, August 18, September 22, 23, October 10, 1843 - - - -	September 7	New York	1,609 00	482 70	402 25	80 45	J. & J. Chamberlin.
August 18, September 4, 1843 - - - -	September 11	New York	981 00	294 30	245 25	49 05	Henry Baylis.
February 25, 28, March 3, July 25, September 4, 22, November 4, 1843 - - - -	September 14	New York	2,500 00	750 00	625 00	125 00	Russell, Mattison, & Taylor.
September 2, 1843 - - - -	October 24	New York	173 00	51 90	43 25	8 65	Richards, Bassett, & Aborn.
September 20, 1843 - - - -	November 25	New York	259 00	77 70	64 75	12 95	Solomon Kohnstamm.
October 9, 19, 1843 - - - -	September 24	New York	1,191 00	357 30	297 75	59 55	Josiah Hayden.
			9,904 00	2,971 20	2,476 00	495 20	

Table exhibiting amounts of duties collected on "silk twist," "summer platina wire and plates," "rolled and sheet iron and braziers' rods," dated May 23 and June 15, 1840, August 5 and December 11, 1844, 1843, from Comptroller's office.)

Date of importation.	Date of certificate.	Port of entry.	Whence imported.	Description.
July, 1835; March, 1836; April, May, 1838; June, 1840.	October 2	Boston	-	Silk twist -
August, 26, 1833	October 10	New York	-	Silk twist -
February, March, October, November, December, 1834; March, May, June, July, September, October, November, 1835; January, February, May, August, September, 1836.	October 10	New York	-	Silk twist -
February, 1834; February, May, July, August, 1835; March, April, August, 1836.	October 11	Boston	-	Silk twist -
February, July, 1834; September, 1833; March, April, August, 1835; February, March, August, 1836; February, March, 1837; March, August, September, 1838; February, March, 1839.	October 12	Boston	-	Silk twist -
July 9, 1833	October 10	New York	-	Silk twist -
December 1831; February, March, April, 1832; January, March, April, 1833.	October 10	New York	-	Worsted and cotton summer cloths.
August 4, 1834; June 24, 1835.	October 10	New York	-	Wove shirts and drawers.
March 7, 1844, (Dutch galliot)	Sept. 9	New York	Rotterdam	Coffee -
June 17, 1844, (Dutch galliot)	Sept. 9	New York	Amsterdam	Coffee -
January 4, June 7, 1844	Sept. 10	New York	Amsterdam	Coffee -
March, April, August, 1843; July, 1844.	Dec. 26	New York	-	Platina wire and plates.
May, July, December, 1843; April, 1844.	Dec. 27	New Orleans	-	Rolled and sheet iron and braziers' rods.
September, 1842; April, October, 1843; April, 1844.	Dec. 28	New York	-	Music wire

cloths, (worsted and cotton,)" "wove shirts and drawers," "Coffee," "music (steel) wire," with amounts refunded, &c., per instructions and August 23, 1843, (May 23 and June 15, 1840, and August 23,

Rate per tariff.	Duties per tariff act.	Cost.	Rate per instructions.	Duties per instructions.	Duties refunded.	To whom refunded.
-	\$291 70	\$815 25	Free -	-	\$291 70	Edwards & Stoddard.
40 p. ct.	182 00	455 00	5 p. cent.	\$22 75	159 25	W. A. Lawrence & Munsell.
-	5,144 38	13,855 00	Free -	-	5,144 38	W. A. Lawrence & Munsell.
-	864 72	-	Free -	-	864 72	Almy, Blake, & Co.
-	1,500 36	-	Free -	-	1,500 36	Shaw, Patterson, & Co.
40 p. ct.	623 60	1,559 00	5 p. cent.	77 95	545 65	J. Bowen & Co., Bowen & Jones.
-	10,708 15	-	-	5,157 00	5,551 15	J. Bowen & Co., Bowen & Jones.
47 p. ct.	404 67	861 00	24½ p. ct.	210 95	193 72	W. A. Lawrence & Munsell.
20 p. ct.	1,475 40	7,377 00	Free -	-	1,475 40	Theodore Victor & Duckwitz.
20 p. ct.	987 20	4,936 00	Free -	-	987 20	Huckenwrath & Vardamme.
20 p. ct.	1,558 00	7,790 00	Free -	-	1,558 00	Henschen & Unkart.
20 p. ct.	308 80	1,544 00	Free -	-	308 80	Samuel Haskell.
-	407 04	726 00	30 p. ct.	217 80	189 24	Slack, Day, Stauffer, & Co.
-	650 70	-	-	202 98	447 72	John T. Dolan & Sons.

Table exhibiting amounts of duties collected on "chains, other than chain cables," at rates varying at different custom-houses, as follows: $2\frac{1}{2}$ cents per pound; $2\frac{1}{2}$ cents with 15 per cent. ad valorem added; at 4, 5, and 8 cents per pound, &c., with dates of importation, amounts refunded, and to whom; in compliance with the circular from the Treasury Department dated August 5, 1844, and Comptroller's letter of August 23, 1843.

Dates of importation.	Date of refunding certificate.	Port of entry.	Pounds in part.	Duties collected per tariff act.	Duties per circular.	Duties refunded.	To whom refunded.
April, 1843 - - -	July 25, 1844	New York -	4,000	\$131 77	\$79 40	\$52 37	Homer, Foot, & Co.
March 25, 1844 - - -	Aug. 27, 1844	Do -	5,961	184 31	67 50	116 81	Reid & Sprague.
January 17, 19, 1844 - - -	Aug. 31, 1844	Do -	40,699	1,207 08	641 43	565 65	W. G. Hackstaff.
May 18, 1843; April 4, 1844 - - -	Sept. 9, 1844	Do -	468	30 39	11 10	19 29	John A. Newland.
February 6, April 22, June, 1, 1844 - - -	Sept. 9, 1844	Do -	8,091	292 29	88 80	203 49	Richard Patrick & Co.
October 9, 1843; April 4, 1844 - - -	Sept. 9, 1844	Do -	1,280	54 27	16 80	37 47	Humphrey & Lansing.
April 23, 1844 - - -	Sept. 10, 1844	Do -	1,375	57 76	22 50	35 26	Gilbert & Donaldson.
February 24, May 1, December 8, 1843 - - -	Sept. 10, 1844	Do -	34,283	1,100 19	378 30	721 89	Thomas Hill.
November 24, December 8, 1843; February 6, 1844 - - -	Sept. 10, 1844	Do -	11,508	332 70	287 70	45 00	Thomas Hill.
September 13, 1843; February 9, 1844 - - -	Sept. 11, 1844	Do -	37,582	1,107 85	582 10	525 75	Tucker, Cooper, & Co.
April 28, October 4, December 14, 1844 - - -	Sept. 11, 1844	Do -	54,270	1,423 81	1,232 03	191 78	W. Aymar & Co.
April 22, 1844 - - -	Sept. 12, 1844	Do -	3,389	119 70	40 20	79 50	Humphrey & Co.
October 9, 1843 - - -	Sept. 12, 1844	Do -	30	1 80	60	1 20	E. Corning & Co.
April 21, 1843; March 4, June 17, 1844 - - -	Sept. 16, 1844	Do -	2,771	109 12	37 20	71 92	Daniel Fry.
September 9, 1843 - - -	Sept. 17, 1844	Do -	1,456	58 71	23 40	35 31	William Van Antwerp & Co.
October 13, 1842; August 26, December 11, 1843 - - -	Sept. 17, 1844	Do -	74,874	2,091 56	1,783 51	308 05	Merritt & Co.
September 4, 1843; February 5, 1844 - - -	Sept. 18, 1844	Do -	466	24 23	9 00	15 23	Hunt, Woodward, & Conner.
September 20, October 25, 1842; July 5, 1843; January 4, March 15, 1844 - - -	Sept. 18, 1844	Do -	305,508	7,854 22	7,064 63	789 59	Squire & Brothers.
January 17, 1844 - - -	Sept. 18, 1844	Do -	2,658	106 84	36 30	70 54	Kissam & Walker.
October 9, 1843; January 22, April 4, 1844 - - -	Sept. 19, 1844	Do -	378	18 15	6 90	11 25	Osborne & Little.
October 19, 24, 1842; December 14, 1843; April 4, 1844 - - -	Sept. 19, 1844	Do -	111,661	2,959 19	2,755 71	203 48	Hany & Swan.
July 25, 1843; March 15, 1844 - - -	Sept. 19, 1844	Do -	6,582	244 27	74 10	170 17	Lewis, Benedict, & Co.

July 29, 1844	-	-	Sept. 20, 1844	Do	23,886	597 15	572 50	24 65	Schermerhorn, Banker, & Co.
September 3, 1842	-	-	Sept. 23, 1844	Do	1,370	55 50	32 70	22 80	Dennistown & Disbrow.
February 8, 1844	-	-	Sept. 29, 1844	Do	663	29 73	13 20	16 53	Kennedy & Bragaw.
May 29, 1843	-	-	Sept. 30, 1844	Do	881	60 25	32 40	27 85	Theo. Grunnenthall & Co.
August 4, 1844	-	-	Oct. 18, 1844	Do	86	5 68	2 10	3 58	Irving Van Wart.
April 17, October 17, 1843; May 31, 1844	-	-	Oct. 18, 1844	Do	4,699	169 28	53 70	115 58	James B. Elliman.
October 11, 1843; April 2, 1844	-	-	Oct. 19, 1844	Do	1,269	59 46	33 00	26 46	C Sigourney & Son.
May 4, 1844	-	-	Oct. 21, 1844	Do	8,962	269 56	103 83	165 73	William A. Thompson.
May 9, 1844	-	-	Oct. 24, 1844	Do	2,883	90 10	33 60	56 50	Prayn, Wilson, & Vosburg.
April 17, October 13, 1843; April 2, 1844	-	-	Oct. 28, 1844	Do	143	7 21	2 40	4 81	Dana & Son.
April 20, July 10, 17, 1843	-	-	Nov. 6, 1844	Do	510	64 95	58 80	6 15	Harmer & Hays.
October 24, 1842	-	-	Nov. 16, 1844	Philadelphia	1,553	107 05	58 80	48 25	Peters, Campion, & Linder.
April 15, 1844	-	-	Nov. 26, 1844	New York	447	18 47	8 10	10 37	Noah B. Miles.
July 3, 1844	-	-	Dec. 16, 1844	Do	16	1 28	60	68	Cornell & Brothers.
February 6, 1844	-	-	Dec. 16, 1844	Do	48	2 85	90	1 95	E. P. Heyer.
September 21, 1843	-	-	Dec. 16, 1844	Do	3,407	105 42	47 65	57 77	Wetmore & Co.
April 3, 8, 1843	-	-	Dec. 16, 1844	St. Louis	6,859	222 20	71 40	150 80	Adolphus Mier & Co.
January 12, 1844	-	-	Dec. 30, 1844	New York	322	17 50	9 30	8 20	A. & S. Willets.
September 25, 1843	-	-	Jan. 7, 1845	Savannah	14,207	554 29	167 80	386 49	Samuel D. Corbitt.
September 25, November 7, 1843	-	-	Jan. 7, 1845	Do	12,037	406 85	146 00	260 85	N. B. & H. Weed.
September 17, 1842; March 28, 1844	-	-	Jan. 10, 1845	New York	1,966	83 37	30 00	53 37	Wetmore & Co.
March 31, July 10, 1843	-	-	Oct. 2, 1843	Boston	-	502 84	301 68	201 16	Thompson & Lapham.*
March 15, July 13, 1843	-	-	Oct. 2, 1843	Do	-	478 44	287 07	191 37	Burdett & Lewis.*
October 25, 1842; July 17, 1843	-	-	Oct. 2, 1843	Do	-	1,064 47	638 67	425 80	S. P. Allen.*
March 14, June 5, 1843	-	-	Oct. 2, 1843	Do	-	257 82	154 67	103 15	Z. Hosmer.*
November 1, 1843; March 4, 1844	-	-	Jan. 3, 1845	New York	20,771	519 28	157 60	361 68	Boorman, Johnston, & Co.†
					808,277	25,261 21	18,257 68	7,003 53	

* Invoiced as German steel.

† Flat bar iron.

Table exhibiting amount of duties collected on "chains, other than chain cables," at two and a half cents per pound, under tariff act of 1842, with dates of importation, amounts refunded, and to whom, (during the months of July, August, September, and October;) in compliance with circular from Treasury Department dated August 5, and Comptroller's letter dated August 23, 1843.

Dates of importation.	Date of refunding certificate.	Port of entry.	Pounds.	Amount of duties at 2½ cents per pound.	Duties at 2½ cents p. pound, 15 per cent. added.	Cost.	Amount of duties per circular, 30 p. cent. ad valorem.	Amount of duties refunded.	To whom refunded.
	1844.								
March, 1843	July 13	New York	1,379	-	\$52 18	\$118 00	\$35 40	\$16 78	Wood & Folger.
September 13, 1843	Aug. 31	New York	3,430	-	104 95	128 00	38 40	66 55	E. Jackson.
April 18, 1844	Aug. 31	New York	3,404	-	101 75	111 00	33 30	68 45	C. S. Hubbard.
October 6, 1843; February 12, 1844	Aug. 31	New York	5,793	-	174 68	199 00	59 70	114 98	E. A. Russell.
May 21, 31, February 6, 8, March 8, June, 1844	Sept. 10	New York	33,012	-	1,000 94	1,170 80	351 24	649 70	Fairbanks, Loring, & Co.
November 24, 1843; February 6, 1844	Sept. 10	New York	46,533	-	1,386 88	1,482 00	444 60	942 28	Thomas Hill.
May 1, 1844	Sept. 10	New York	2,602	\$65 05	-	104 00	31 20	33 85	Eggleston & Battelle.
September 23, 1843; January 8, 1844	Sept. 10	New York	13,085	-	404 53	516 00	154 80	249 73	Eggleston & Battelle.
May 18, August 18, 1843; February 12, 1844	Sept. 11	New York	12,970	164 65	195 15	470 00	141 00	218 80	W. Aymar & Co.
August 23, 1843	Sept. 11	New York	24,903	622 58	-	833 00	249 90	372 68	Tucker, Cooper, & Co.
April 21, 1843	Sept. 19	New York	190	-	6 85	14 00	4 20	2 65	Lewis, Benedict, & Co.
April 21, 1843	Sept. 19	New York	458	-	14 30	19 00	5 70	8 60	Lewis, Benedict, & Co.
August 28, 1843; January 17, 1844	Sept. 21	New York	6,444	74 70	105 30	227 00	68 10	111 90	Walsh & Mallory.
March 20, August 7, 1843; February 17, 1844	Oct. 2	Boston	52,519	167 99	1,390 81	1,832 22	549 65	1,009 15	A. Fearing & Co.
March 8, May 31, June 28, 1844	Oct. 2	New York	5,459	-	178 26	278 60	83 57	94 69	Samuel May & Co.
March 25, 1844	Oct. 2	New York	20,412	-	628 21	786 07	235 82	392 39	Samuel P. Allen.
April 11, May 5, 1843; March 27, April 27, 1844	Oct. 4	New York	8,931	-	268 72	302 96	90 88	177 84	D. W. & S. H. Barnes.
April 27, 1844	Oct. 5	New York	2,043	-	73 23	147 68	44 30	28 93	W. B. Lang.

March 18, September 1, November 2, October 16, 1843; January 8, February 8, May 31, 17, April 19, May 17, June 26, 1844	-	Oct. 5	New York	51,833	291 22	1,175 73	1,848 42	554 51	912 44	Charles Scudder & Co.
September 20, 1843; March 25, 1844	-	Oct. 7	New York	29,438	-	888 36	1,016 08	304 82	583 54	Cotton, Hill, & Co.
December 7, 1843	-	Oct. 12	New York	1,730	-	54 42	74 47	22 34	32 08	Phillips & Mosely.
September 9, October 16, 1843; January 8, February 5, 17, March 8, 1844	-	Oct. 12	New York	2,914	-	124 68	178 73	53 60	71 08	Montgomery Newell.
September 9, 1843; February 8, 1844	-	Oct. 21	New York	2,241	-	72 12	103 98	31 20	40 92	Proctor & Butler.
August 24, December 7, 1843; February 6, 8, March 25, April 19, June 28, 1844	-	Oct. 28	New York	9,221	-	295 71	434 82	130 44	165 27	Horton & Cordis.
October 16, 1843; March 25, 1844	-	Oct. 31	New York	196	-	6 74	12 28	3 69	3 05	Joseph West & Co.
September 22, 1843; February 17, April 2, 1844	-	Oct. 31	New York	1,283	-	44 41	82 17	24 66	- 19 75	A. E. Johnnet.
				342,473	1,386 19	8,748 91	12,490 28	3,747 02	6,388 08	

Table exhibiting amounts of duties collected on "chains, other than chain cables," at two and a half cents per pound, under tariff act of 1842, with dates of importation, amounts refunded, and to whom, (during the months of November and December;) in compliance with circular from Treasury Department dated 5th August, 1844.

Dates of importation.	Date of refunding certificate.	Port of entry.	Pounds.	Duties at $2\frac{1}{2}$ cents per pound.	Duties at $2\frac{1}{2}$ cents per pound, 15 per cent. added.	Cost.	Duties per circular, at 30 per cent. ad valorem.	Duties refunded.	To whom refunded.
	1844.								
February 10, 1844 - - - -	Nov. 9	Boston -	1,412	-	\$43 95	\$57 66	\$17 30	\$26 65	G. J. & C. W. Homer & Co.
May 31, 1844 - - - -	Nov. 9	Boston -	438	-	14 36	22 75	6 83	7 53	John P. Lyman.
August 9, November 2, January, February, May 31, 1844 - - - -	Nov. 9	Boston -	7,120	-	221 64	290 89	87 25	134 39	William T. Eustis & Co.
September, 1843; March, May, 1844	Nov. 11	Boston -	911	-	51 58	91 79	27 53	24 05	William A Saunders.
February 8, May 31, February 5, March 8, 1844 - - - -	Nov. 11	Boston -	12,268	-	375 37	557 95	167 39	207 98	A. Fullerton & Co.
September 23, 1842 - - - -	Nov. 21	Boston -	946	-	34 45	72 00	21 60	12 85	John Duer, jr. & Co.
January 23, December 27, 1843; February 6, March 8, June 17, July 13, 1844 -	Dec. 10	Cincinnati -	63,781	-	2,012 96	2,788 00	836 40	1,176 56	Tyler, Davidson, & Co.
November 22, 1843 - - - -	Dec. 10	Cincinnati -	7,022	-	216 05	270 00	81 00	135 05	D. S. Haslusk.
July 25, 1843 - - - -	Dec. 16	New York -	564	\$14 10	-	16 00	4 80	9 30	Cornell & Brothers.
January 17, 1844 - - - -	Dec. 16	New York -	1,330	-	43 45	68 00	20 40	23 05	E. P. Heyer.
September 11, 30, 1843; January 8, March 11, 1844 - - - -	Dec. 16	New York -	4,866	-	151 50	199 00	59 70	91 80	Wetmore & Co.
March 13, April 3, 8, November 4, 1843; February 9, 14, April 12, 22, 1844 -	Dec. 16	St. Louis -	23,812	-	746 80	1,010 00	303 00	443 80	Adolphus Mier & Co.
April 19, 1844; October 16, 1843 - -	Dec. 21	Boston -	381	-	12 56	20 16	6 05	6 51	R. G. Living.
March 8, 1844 - - - -	Dec. 24	Boston -	2,023	-	62 07	76 59	22 98	39 09	Homer, Foot, & Co.

September 9, 1843	-	-	Dec. 24	Boston	-	726	-	24 88	44 85	13 46	11 42	F. H. Kinnicutt.
April 2, March 26, 1844	-	-	Dec. 24	Boston	-	3,107 ³ / ₄	-	113 41	238 15	71 45	41 96	George H. Gray & Co.
March 8, April 23, February 5, 1844	-	-	Dec. 24	Boston	-	2,059	-	68 59	114 07	34 22	34 37	C. Foster & Co.

132,767	14 10	4,193 62	5,937 86	1,781 36	2,426 36
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1845.

September 17, October 13, 1842	-	-	Jan. 10	New York	-	991	-	37 08	82 00	24 60	12 48	Wetmore & Co.
May 21, 1844	-	-	Jan. 13	Boston	-	1,515	-	50 66	85 24	25 57	25 09	F. H. Kinnicutt.
February 6, June 26, May 31, 1844	-	-	Jan. 13	Boston	-	2,980	-	93 52	126 22	38 05	55 49	William Greenough & Co.
September 1, 19, December 7, 1843; February 6, April 19, May 31, 1844	-	-	Jan. 13	Boston	-	1,407	-	52 50	115 44	34 62	17 88	Brown & Barker.
September 16, 1844	-	-	Jan. 16	Cincinnati	-	1,512	-	49 65	79 00	23 70	25 95	J. L. Wayne.
September 6, 16, 1844	-	-	Jan. 16	Cincinnati	-	5,736	-	192 97	331 00	99 30	93 67	Tyler, Davidson.
September 6, October 16, 1844	-	-	Jan. 16	Cincinnati	-	7,848	-	248 85	351 00	105 30	143 55	P. Wilson.

154,756	14 10	4,918 85	7,107 76	2,132 50	2,800 47
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Table exhibiting amounts of duties collected on "chains other than chain cables," at four cents per pound, with dates of importation, amounts refunded, and to whom, (during the month of August, 1844;) in compliance with circular from Treasury Department dated August 5, 1844.

Dates of importation.	Date of refunding certificate.	Port of entry.	Pounds.	Amount of duties per tariff act 1842, at 4 cents per pound.	Cost.	Amount of duties per circular, 30 per ct. ad valorem.	Amount of duties refunded.	To whom refunded.
	1844.							
October 15, 1842; February 27, September 21, 13, 1843; January 25, March 8, June 18, 1844 - - -	Aug. 14	Philadelphia	4,721	\$188 84	\$227 00	\$68 10	\$120 74	Dilworth & Branson.
April 1, July 29, November 29, December 22, 1843; January, February 19, March 20, June 3, 18, July 29, 1844 -	Aug. 15	Philadelphia	5,525	221 00	265 00	79 50	141 50	Charles Dilworth.
October 17, 1842; September 22, 1843; March 20, 1844 - - -	Aug. 15	Philadelphia	4,806	192 24	239 00	71 70	120 54	Conrad & Roberts.
December 22, 1843; May 31, July 23, 1844 - - -	Aug. 15	Philadelphia	7,030	281 20	285 00	85 50	195 70	G. M. & G. R. Justice.
April 1, September 23, 1843; February 19, 1844 - - -	Aug. 18	Philadelphia	2,166	86 64	90 00	27 00	59 64	Lower & Barron.
December 22, 1843; January 25, June 18, 1844 - - -	Aug. 18	Philadelphia	4,135	165 40	185 00	55 50	109 90	Longstreth, Boldin, & Co.
February 27, October 17, 1843; March 20, 1844 - - -	Aug. 19	Philadelphia	273	10 92	19 00	5 70	5 22	Paul J. Freed.
January 25, March 4, 20, 1844 - - -	Aug. 23	Philadelphia	4,792	191 68	189 00	56 70	134 98	C. H. & G. Abbott.
January, February, May, June - - -	Aug. 23	New York -	22,662	906 48	1,003 00	300 90	605 58	Thomas & Co.
January 15, 1843; March 4, April 17, July 22, 1844 - - -	Aug. 24	Philadelphia	6,531	261 24	257 00	77 10	184 14	Martin & Twith.
July 21, December 8, 11, 1843; February 6, March 9, April 20, May 31, 1844 - - -	Aug. 24	New York -	59,560	2,382 40	2,335 00	700 50	1,681 90	Wolfe & Bishop.

February 13, May 31, June 15, 1844 -	Aug. 24	New York -	21,021	840 84	837 00	251 10	589 74	Ingoldsby, Boisseau, & Co.
July 25, 1843; January 25, March 2, April 4, 1844 -	Aug. 24	New York -	5,669	226 76	239 00	71 70	155 06	Cornell & Brothers.
September 21, 22, 30, 1843; January 8, March 11, 1844 -	Aug. 24	New York -	5,838	233 52	316 00	94 80	138 72	Wetmore & Co.
January 19, February 6, May 31, June 28, 1844 -	Aug. 24	New York -	15,644	625 76	626 00	187 80	437 96	E. P. Heyer.
January 19, April 11, June 28, 1844 -	Aug. 24	New York -	20,483	819 32	838 00	251 40	567 92	Richard Kingsland & Co.
July 17, 1843; January 17, February 13, May 16, 1844 -	Aug. 24	New York -	27,024	1,080 96	1,077 00	323 10	757 86	Wolf & Gillispie.
October 6, 1843; March 9, 25, April 18, 20, 1844 -	Aug. 26	New York -	22,967	918 68	922 00	276 60	642 08	C. S. Hubbard.
January 17, February 12, 1844 -	Aug. 26	New York -	8,056	322 24	347 00	104 10	218 14	E. A. Russell.
February 24, August 18, 31, September 30, December 12, 1843; January 19, 1844 -	Aug. 26	New York -	34,257	1,370 28	1,286 00	385 80	984 48	E. Jackson.
February 9, March 4, May 23, 1844 -	Aug. 26	New York -	3,509	140 36	149 00	44 70	95 66	Walter M. Smith.
April 15, May 13, 1844 -	Aug. 26	New York -	5,506	220 24	238 00	71 40	148 84	John Ruthven.
May 31, 1844 -	Aug. 26	New York -	2,328	93 12	88 00	26 40	66 72	Edward Corning & Co.
April 28, December 21, 1843; January 8, 1844 -	Aug. 26	New York -	1,377	55 08	80 00	24 00	31 08	Abraham Van Nest.
February 27, June 13, 1844 -	Aug. 26	New York -	3,285	131 40	187 00	56 10	75 30	John Van Nest.
September 16, 1842; October 17, 1843; January 17, June 1, 1844 -	Aug. 26	New York -	3,472	138 83	134 00	40 20	98 68	Walsh & Mallory.
March 25, 1844 -	Aug. 27	New York -	2,325	93 00	140 00	42 00	51 00	Reid & Sprague.
September 8, 1842; March 3, September 21, 1843; January 17, February 6, April 20, May 15, June 1, 1844 -	Aug. 27	New York -	24,573	982 92	984 00	295 20	687 72	Townsend, Sayre, & Co.
February 13, August 28, 31, September 21, 30, December 8, 1843; February 13, 1844 -	Aug. 27	New York -	48,207	1,928 23	1,945 00	583 50	1,344 78	Sheldon, Phelps, & Co.
April 15, 1844 -	Aug. 28	New York -	1,638	65 52	66 00	19 80	45 72	Septimus Crookes.
February 9, 1844 -	Aug. 28	New York -	4,804	192 16	202 00	60 60	131 56	Parmenus Johnson.
			384,184	15,367 36	15,795 00	4,738 50	10,628 86	

Table exhibiting amounts of duties collected on "chains other than chain cables," at four cents per pound, under tariff act of 1842, with dates of importation, amounts refunded, and to whom, (during the month of September;) in compliance with circular from Treasury Department dated August 5, 1844.

Dates of importation.	Date of refunding certificate.	Port of entry.	Pounds.	Amount of duties per tariff act, at 4 cents per pound.	Cost.	Amount of duties per circular, 30 per ct. ad valorem.	Duties refunded.	To whom refunded.
	1844.							
August 7, 1844 - - -	Sept. 2	Philadelphia	2,364	\$94 56	\$100 00	\$30 00	\$64 56	Dilworth & Branson.
July 23, August 7, 1844 - -	Sept. 3	Philadelphia	6,216	248 64	269 00	80 70	167 94	E. Handy & Co.
February 19, 1844 - - -	Sept. 3	Philadelphia	796	31 84	36 00	10 80	21 04	J. S. Fitchell & Co.
August 7, 1844 - - -	Sept. 3	Philadelphia	924	36 96	43 00	12 90	21 06	Price, Newlin, & Co.
August 7, 1844 - - -	Sept. 3	Philadelphia	12,624	504 96	521 00	156 30	348 66	Rogers, Brothers, & Co.
March 26, 1844 - - -	Sept. 3	Philadelphia	700	28 00	34 00	10 20	17 80	James M. Cooper.
July 29, 1843; June 18, July 8, August 7, 1844 - - -	Sept. 4	Philadelphia	12,287	491 48	507 00	152 10	339 38	W. T. Howell & Co.
February 7, July 20, October 19, November 29, December 22, 1843; January 25, April 18, 30, July 23, 1844 - - -	Sept. 4	Philadelphia	44,533	1,781 32	1,884 00	565 20	1,216 12	Hoopes, Wolfe, & Baker.
October 15, 1842; February 17, April 1, 1843 - - -	Sept. 6	Philadelphia	558	22 32	41 00	12 30	10 02	William Wayne.
February 21, 1844 - - -	Sept. 6	Richmond -	40,055	1,602 20	1,588 89	476 67	1,125 53	B. B. Allen.
March 1, 1844 - - -	Sept. 6	Richmond -	4,769 $\frac{1}{2}$	190 78	226 45	67 93	122 85	T. H. Ellis.
March 1, 1844 - - -	Sept. 6	Richmond -	3,609	144 36	165 35	49 60	94 76	Richards & Gardner.
September 9, 1843; January 17, February 6, April 2, June 18, 1844	Sept. 6	New York -	16,235	649 40	626 00	187 80	461 60	Robert Hyslop & Son.
January 8, February 6, 1844 - -	Sept. 6	New York -	2,772	110 88	118 00	35 40	75 48	Long, McGowan, & Co.
April 15, 1844 - - -	Sept. 6	New York -	756	30 24	44 00	13 20	17 04	Smith, Wright, & Co.
April 22, 1844 - - -	Sept. 6	New York -	2,141	85 64	83 00	24 90	60 74	J. C. Heart & Brother.
April 2, 1844 - - -	Sept. 6	New York -	2,052	82 08	73 00	21 90	60 18	Kellogg & Co.

July 17, December 7, 1843; May 11, 1844	-	Sept. 6	New York	15,889	635 56	649 00	194 70	440 86	E. H. Jacob.
October 6, 16, 1843; May 16, 1844	-	Sept. 9	New York	46,301	1,852 04	1,671 00	501 30	1,350 74	J. A. Newbould.
June 22, 28, 29, 1844	-	Sept. 9	New York	21,822	872 88	908 00	272 40	600 48	Richards, Patrick, & Co.
August 10, September 2, December 12, 1843; January 17, February 13, March 28, April 4, 22, May 11, 27, 1844	-	Sept. 10	New York	56,320	2,252 80	2,129 00	638 70	1,614 10	Thomas Hill.
December 8, 1843; January 17, May 14, June 22, 1844	-	Sept. 10	New York	14,391	575 64	571 00	171 30	404 34	E. Robbins.
May 4, 1844	-	Sept. 11	New York	984	39 36	60 00	18 00	21 36	W. Aymer & Co.
September 23, November 29, 1843; February 19, May 31, 1844	-	Sept. 12	Philadelphia	837	33 48	48 00	14 40	19 08	Henry L. Elder.
September 23, October 14, November 29, 1842; May 16, July 17, September 22, November 1, 16, 1843; January 4, February 12, May 13, 27, 31, 1844	-	Sept. 13	New York	5,918	236 72	365 00	109 50	127 22	A. R. Van Nest.
September 22, 1843; March 28, 1844	-	Sept. 14	New York	6,833	273 32	270 00	81 00	192 32	E. Corning & Co.
September 30, 1843; April 22, 1844	-	Sept. 14	New York	3,074	122 96	126 00	37 80	85 16	Halsted & Dash.
November 20, December 11, 12, 18, 1843	-	Sept. 16	Mobile	36,253	1,450 12	1,377 00	413 10	1,037 02	De Forrest, Morris, & Co.; O. Mazanze.
September 19, March 20, September 8, 9, 1843; March 9, 1844	-	Sept. 16	New York	9,011	360 44	389 00	116 70	243 74	Daniel Fry, Warren Hart, & Lesley.
March 20, 1844	-	Sept. 16	Philadelphia	1,551	62 04	73 00	21 90	40 14	D. W. Eldrege.
February 27, March 11, 1844	-	Sept. 17	New York	3,108	124 32	144 00	43 20	81 12	William Van Antwerp & Co.
February 5, May 4, 1844	-	Sept. 18	New York	3,998	159 92	160 00	48 00	111 92	Hunt, Woodward, & Conner; N. Clemm.
July 20, August 24, 1843; January 25, 1844	-	Sept. 21	Philadelphia	681	27 24	44 00	13 20	14 04	Francis, Field, & Francis; T. E. Baxter & Brother.
October 24, 1842; August 18, 23, December 11, 1843; February 6, March 25, June 1, 15, 28, 29, 1844	-	Sept. 24	New York	76,228	3,049 12	3,159 00	947 70	2,101 42	J. B. Elliman; T. E. Bliss.
February 17, 1843; February 19, 1844	-	Sept. 28	Philadelphia	259	10 36	15 00	4 50	5 86	Ellison & Moore.
September 23, 1844	-	Sept. 28	Philadelphia	475	19 00	32 00	9 60	9 40	Charles Phipps.
February 27, March 4, 1844	-	Sept. 30	New York	3,111	124 44	123 00	36 90	87 54	Septimus Crookes.
				460,435½	18,417 42	18,672 69	5,601 80	12,815 62	

Table exhibiting amount of duties collected on "chains other than chain cables," at four cents per pound, under tariff of 1842, with dates of importation, amounts refunded, and to whom, (during the month of October;) in compliance with circular from Treasury Department dated August 5, 1844.

Date of importation.	Date of refunding certificate.	Port of entry.	Pounds.	Duties per tariff act, at 4 cents per pound.	Cost.	Duties per circular, 30 per cent. ad volorem.	Amount of duties refunded.	To whom refunded.
1844.								
May 5, 1843 - - -	October 4	Boston -	32	\$1 28	\$2 36	\$0 71	\$0 57	D. W. & S. H. Barnes.
February 6, 1844 - - -	October 4	New York -	2,215	88 60	80 00	24 00	64 60	C. V. S. Roosevelt.
September 28, 1842 - - -	October 5	Philadelphia -	771	30 84	51 00	15 30	15 54	Maslin & Pepper.
April 1, September 23, 1843; April 13, June 7, 1844 - - -	October 5	Philadelphia -	2,459	98 36	107 00	32 10	66 26	Kohler & Co.
February 19, 1844 - - -	October 7	Philadelphia -	430	17 20	26 00	7 80	9 40	R. Dunlap.
August 7, 1844 - - -	October 11	Philadelphia -	1,801	72 04	82 00	24 60	47 44	Frost & Winebrenner.
February 27, August 5, September 23, 1843; April 13, 1844 - - -	October 11	Philadelphia -	1,219	48 76	61 00	18 30	30 46	Shields & Miller.
April 29, 1844 - - -	October 18	New York -	476	19 04	27 00	8 10	10 94	Way & Brother.
January 8, February 9, June 29, July 3, 1844 - - -	October 18	New York -	6,193	247 72	270 00	81 00	166 72	William Bryce.
February 12, 1844 - - -	October 24	New York -	350	14 00	19 00	5 70	8 30	Traryn, Wilson, & Vosburg.
January 19, July 15, 1844 - - -	October 24	New York -	3,862	154 48	140 00	42 00	112 48	B. & W. Hinchman.
April 4, 1844 - - -	October 28	New York -	3,850	154 00	169 00	50 70	103 30	Norris & Brother.
October 15, 1842 - - -	October 28	New York -	557	22 28	25 00	7 50	14 78	Dana & Son.
March 15, September 4, 1843; February 24, July 29, 1844 - - -	October 28	Baltimore -	13,814	552 56	593 00	177 90	374 66	H. Pike & Ward.
June 13, February 28, April 18, 1843 - - -	October 5	Boston -	4,435	177 40	182 97	54 87	122 53	Charles Scudder & Co.

April 24, 1843	-	-	October 31	Boston	285	11 40	12 26	3 68	7 72	Jos. West & Co.
April 21, 1843	-	-	October 31	Boston	625	25 00	32 40	9 72	15 28	A. E. Johnnet.
					43,374	1,734 96	1,879 99	563 98	1,170 98	
April 2, 1844	-	-	Dec. 21	New York	132	5 28	8 00	2 40	2 88	Appleton & Onderdonk.
February 4, 1843; August 10, 1843; January 12 and 17, 1844	-	-	Dec. 30 1845.	New York	8,890	355 60	343 00	102 90	252 70	A. & S. Willets.
October 13, 1842	-	-	Jan. 10	New York	1,227	49 08	47 00	14 10	34 98	Wetmore & Co.
July 15, 1843	-	-	Jan. 13	Boston	393	15 72	20 61	6 18	9 54	W. Greenough & Co.
					54,016	2,160 64	2,298 60	689 56	1,471 08	

Table exhibiting amounts of duties collected on "chains other than chain cables," at four cents per pound, under tariff act of 1842, with dates of importation, amounts refunded, and to whom, (during the months of November and December;) in compliance with circular from Treasury Department dated August 5, 1844.

Dates of importation.	Date of refunding certificate.	Port of entry.	Pounds.	Amount of duties per tariff act, at 4 cents per pound.	Cost.	Amount of duties per circular, at 30 per cent.	Amount of duties refunded.	To whom refunded.
	1844.							
November 1, 1842; July 29, 1844	November 1	Baltimore -	57	\$2 28	\$6 00	\$1 80	\$0 48	J. Courtland.
November 1, 1842; October 6, 1843; February 24, April 27, 1844	November 1	Baltimore -	2,223	88 92	127 00	38 10	50 82	T. McKenzie.
March 15, October 6, 1843; February 24, April 27, July 29, August 14, 1844	November 1	Baltimore -	2,331	93 24	101 00	30 30	62 94	Gillingham & J.
March 15, September 4, 1843; February 24, March 7, July 29, 1844	November 1	Baltimore -	23,325	933 00	932 00	279 60	653 40	Thomas & Co.
March 15, 1843	November 1	Baltimore -	339	13 56	14 00	4 20	9 36	Buck & Porter.
March 15, April 8, 1843; March 7, May 1, 1844	November 1	Baltimore -	1,935	77 40	83 00	24 90	52 50	E. M. Linthicum.
March 15, June 27, September 14, 1843; February 24, March 7, May 1, July 29, 1844	November 1	Baltimore -	21,862	874 48	901 00	270 30	604 18	Norris & Beatty.
April 8, 1843; March 7, April 27, 1844	November 1	Baltimore -	5,701	228 04	240 00	72 00	156 04	David W. Brown.
April 8, 24, October 6, November 8, 1843; April 27, 1844	November 1	Baltimore -	4,743	189 72	223 00	66 90	122 82	James Wilkes, jr.
April 24, 1843	November 1	Baltimore -	558	22 32	28 00	8 40	13 92	Crupper & Wheeler.
May 22, November 8, 1843	November 1	Baltimore -	676	27 04	39 00	11 70	15 34	L. Ludden.
June 24, September 4, 14, November 8, 1843; February 24, March 7, April 27, 1844	November 1	Baltimore -	9,439	377 56	442 00	132 60	244 96	J. W. Curley.
September 4, 1843; January 10, 1844	November 1	Baltimore -	5,563	222 52	226 00	67 80	154 72	J. Duer, jr.

September 4, 1843	-	November 1	Baltimore	-	526	21 04	29 00	8 70	12 34	J. Mallinger.
November 8, 1843; July 29, 1844	-	November 1	Baltimore	-	2,360	94 40	126 00	37 80	56 60	P. A. & S. Small.
January 10, February 24, 1844	-	November 1	Baltimore	-	19,712	788 48	895 00	268 50	519 98	J. Albert & Co.
March 7, May 1, 1844	-	November 1	Baltimore	-	1,694	67 76	81 00	24 30	43 46	J. Buck, jr.
November 1, 1842; April 24, 1843	-	November 1	Baltimore	-	812	32 48	36 00	10 80	21 68	A. Brown & Sons.
February 24, 1844	-	November 1	Baltimore	-	3,900	156 00	191 00	57 30	98 70	W. R. Penniman.
March 7, 1844	-	November 1	Baltimore	-	104	4 16	5 00	1 50	2 66	English & M.
March 7, 1844	-	November 1	Baltimore	-	13,210	528 40	643 00	192 90	335 50	Pratt & Brother.
April 27, 1844	-	November 1	Baltimore	-	3,899	155 96	179 00	53 70	102 26	R. Plummer.
April 27, 1844	-	November 1	Baltimore	-	242	9 68	10 00	3 00	6 68	R. T. Turner.
February 13, 1844	-	November 1	Baltimore	-	3,430	137 20	357 00	107 10	30 10	Meake, Plate, & Co.
June 25, September 4, October 6, 1843; February 24, July 29, 1844	-	November 1	Baltimore	-	12,716	508 64	587 00	176 10	332 54	F. & R. Voss.
September 4, 1843; March 7, July 29, 1844	-	November 1	Baltimore	-	3,895	155 80	168 00	50 40	105 40	C. H. Armistead.
June, 1843; January 10, February 24, 1844	-	November 1	Baltimore	-	5,224	208 96	288 00	86 40	122 56	Norris & Brother.
September 4, 14, 1843; January 10, 1844	-	November 1	Baltimore	-	10,628	425 12	486 00	145 80	279 32	R. R. Griffith.
August 18, September 4, December 11, 1843; April 20, May 23, 31, June 18, July 9, 1844	-	November 6	New York	-	2,291	91 64	170 00	51 00	40 64	Harmer & Hays.
March 18, July 16, 1843	-	November 9	Boston	-	3,891	155 64	143 09	42 92	112 72	William T. Eustis & Co.
May, 1843	-	November 11	Boston	-	267	10 68	15 22	4 57	6 11	W. A. Saunders.
July 29, 31, 1844	-	November 18	New York	-	530	21 20	29 00	8 70	12 50	A. R. Van Nest.
	-	November 19	New York	-	142	5 68	9 00	2 70	2 98	
September 21, 1842	-	November 21	New York	-	930	37 20	61 00	18 30	18 90	John Duer, jr., & Co.
October 9, 1843	-	December 6	New York	-	7,106	284 24	251 00	75 30	208 94	Frederick Hasluck.
February 19, 1844	-	December 10	Philadelphia	-	585	23 40	31 00	9 30	14 10	James M. Conrad.
April 11, 1843	-	December 24	Boston	-	277	11 08	13 31	3 99	7 09	Brown & Baker.
					177,123	7,084 92	8,165 62	2,449 68	4,635 24	

Table exhibiting rates and amount of duties collected on "purses" under tariff act of 1842, dates of importation, with amounts refunded, and to whom; in compliance with instructions from the Treasury Department of the 25th of January and 5th of August and 17th of September, 1844.

Dates of importation.	Date of refunding certificate.	Port of entry.	Cost.	Amount of duties per tariff act, at 40 per cent. ad valorem.	Amount of duties per instructions, at 30 p. cent. ad valorem.	Amount of duties refunded.	To whom refunded.
February 9, 1844 - - - -	Sept. 16, 1844	New York -	\$610 00	\$244 00	\$183 00	\$61 00	W. H. Horstmann.
March 1, 30, April 19, May 16, 30, 31, 1844	Sept. 16, 1844	Do -	895 00	358 00	268 00	89 50	L. B. Binsse & Co.
January 4, February 9, March 11, 30, April 16, 19, 29, May 30, 31, July 12, 18, 1844	Sept. 27, 1844	Do -	2,257 00	902 80	677 10	225 70	Joseph Dupré.
January 3, February 9, March 11, 19, 30, April 18, 29, May 16, 21, 22, 30, June 10, 1844 - - - -	Sept. 28, 1844	Do -	871 00	348 40	261 30	87 10	Deraismes & Bozard.
February 9, March 11, 19, 30, April 19, 29, May 22, 30, 31, June 17, July 1, 1844 - -	Sept. 28, 1844	Do -	1,010 00	404 00	303 00	101 00	H. Deraismes.
February 9, March 19, April 2, 16, 19, 29, May 30, June 19, July 1, 12, 1844 - - - -	Oct. 7, 1844	Do -	2,061 00	824 40	618 30	206 10	Sill & Thompson.
February 9, March 1, 19, April 18, May 22, June 3, 17, 1844 - - - -	Oct. 16, 1844	Do -	843 00	337 20	252 90	84 30	W. H. Coles.
December 12, 21, 30, 1843; January 12, 22, 25, February 5, March 4, April 2, 4, 11, May 13, June 13, 1844 - - - -	Oct. 16, 1844	Do -	3,684 00	1,473 60	1,105 20	368 40	Allen, Hazen, & Co.
February 2, 13, 1844 - - - -	Oct. 24, 1844	Do -	708 00	283 20	212 40	70 80	Underwood & Comstock.
June 28, 1844 - - - -	Oct. 24, 1844	Do -	270 00	108 00	81 00	27 00	Stuart & Brothers.
January 2, 3, 4, 22, 29, 31, February 9, March 11, 19, April 16, May 16, 30, June 3, 17, July 1, 1844 - - - -	Oct. 24, 1844	Do -	1,895 00	758 00	568 50	189 50	Fabriques, Fils, & Morsa.
January 22, 29, February 9, March 1, 19, 1844	Oct. 30, 1844	Do -	905 00	362 00	271 50	90 50	A. Legoux.
February 9, 13, 27, March 8, 19, 30, April 11, 18, 29, May 16, 27, 1844 - - - -	Nov. 2, 1844	Do -	1,978 00	791 20	568 80	*222 40	Young & Smith.

January 29, 31, February 9, March 1, 11, 19, 30, April 19, 29, May 16, 30, 31, June 10, 1844 - - - - -	Nov. 15, 1844	Do -	1,709 00	683 60	512 70	170 90	A. H. Ward & Co.
July 12, 1844 - - - - -	Dec. 10, 1844	Do -	62 00	24 80	18 60	6 20	Colvill & Fleming.
February 9, June 1, 1844 - - - - -	Nov. 30, 1844	Do -	425 00	170 00	127 50	42 50	Cripps & Co.
April 6, May 16, 1844 - - - - -	Dec. 7, 1844	Do -	557 00	222 80	167 10	55 70	Peter Murray.
February 17, September 2, December 21, 1843; January 23, February 9, May 4, 1844 - - - - -	Dec. 11, 1844	Do -	2,197 00	878 80	659 10	219 70	Ballin & Sander.
January 22, 1844 - - - - -	Dec. 18, 1844	Do -	384 00	153 60	115 20	38 40	J. Laumonier.
			23,321 00	9,328 40	6,971 70	2,356 70	Malezieux, Gourd, & Co.
February 9, 1844 - - - - -	Jan. 4, 1845	Do -	200 00	80 00	60 00	20 00	

* A portion of this invoice charged at 25 per cent. ad valorem.

TREASURY DEPARTMENT, *November 16, 1843.*

SIR: In consequence of a different opinion existing at some of the ports, in relation to the rate of duty chargeable on certain manufactures of hemp under the tariff act of 1842, third subdivision of third section, it is deemed proper to communicate, for your information, the classification of those articles, as approved by this department.

Sail duck, chargeable with a duty of seven cents persquare yard, is understood to be that description of fabric to which the commercial community generally apply the term, being intended and used for sails exclusively. This class will comprehend the heavy ducks of Russia, English sail cloth or canvass, Holland and imitation Holland, and half duck.

Russia and other sheeting, brown and white, chargeable with 25 per cent. ad valorem, are understood to be distinguishable from other manufactures of hemp by their being in width 36 inches.

All other manufactures of hemp, not specified, on which a duty of 20 per cent. ad valorem is levied, are understood to consist of those fabrics designed for and applied to general uses, as ravens duck, bear duck, imitation duck, German and Scotch ticklenburgs.

Very respectfully, your obedient servant,

J. C. SPENCER,
Secretary of the Treasury.

COLLECTORS OF THE CUSTOMS,
New York and Boston.

TREASURY DEPARTMENT, *December 23, 1843.*

SIR: The question as to the rates of duty to which the several descriptions of buttons mentioned in the 12th subdivision of the 5th section of the tariff act of 30th August, 1842, are liable, having been submitted to this department, it has been decided, that the duty of 30 per cent., therein levied "on metal buttons of all kinds," is chargeable only on those articles composed of metallic substances, and known in the language of trade as "metal buttons;" and it being considered that the 20th section of the said act, requiring duties to be assessed at the highest rates at which the component parts of articles may be chargeable, has reference only to *unenumerated* articles, it has been further decided that *horn buttons*, although with eyes or shanks of brass or other metal, are entitled to entry at the duty of 25 per cent. ad valorem, as belonging to the class of "all other buttons," mentioned in the 5th section aforesaid.

Very respectfully, your obedient servant,

J. C. SPENCER,
Secretary of the Treasury.

COLLECTORS, *Boston and New York.*

TREASURY DEPARTMENT,
Comptroller's Office, April 26, 1844.

SIR: The question having been submitted, whether the phrase "raw hides of all kinds, dried or salted," inserted near the close of the 6th article

of the 5th section of the present tariff, includes all skins which may be and commonly are converted into leather, I have to inform you, that after duly considering that phrase with the context, and the purposes of Congress plainly to be inferred therefrom; and in connexion with the fact that, previous to the date of the said tariff, raw hides and skins, without exception, were admitted free from duty—the decision of this department is, that the said phrase must be understood to include all skins which may be and commonly are converted into leather, except such as are pickled and in casks, not specified, and which are chargeable with duty at the rate of 20 per centum ad valorem; and that all others are liable only at the rate of 5 per centum ad valorem; exclusive, however, of the further duty which must be charged for wool, when this is imported on sheep skins, and which will be estimated, as to weight and value, as other wool.

With great respect, your obedient servant,

J. W. McCULLOH,
Comptroller.

E. CURTIS, Esq., *Collector, New York.*

TREASURY DEPARTMENT,

Comptroller's Office, August 26, 1844.

SIR: I have been informed by Mr. George Hogarth that he has just imported, per brig General Marion, from Hayti, 25 bushels and 20 bags green ginger root, on which duty is exacted at the rate of two cents per pound, quite as much as it cost, whilst he thinks it should be admitted either free or at 20 per cent. as a fruit; therefore, I remark that it could not be admitted free if it were fruit, which it certainly is not, because it did not arrive in bulk; yet as I believe it cannot, when imported green, be dried, ground, and used as spice, I think it ought not to be classed with ginger in the root not preserved, imported to be ground and so used, and which is liable to two cents per pound duty, but that it should be deemed a non-enumerated article, and admitted on the payment of duty at the rate of 20 per cent. ad valorem.

With great respect, your obedient servant,

J. W. McCULLOH,
Comptroller.

C. P. VAN NESS, Esq.,
Collector, New York.

Circular to collectors, naval officers, and surveyors.

TREASURY DEPARTMENT,

Comptroller's Office, March 4, 1839.

The recent session of Congress having terminated without the passage of an act, proposed by this department, explanatory of the various conflicting provisions of existing laws in regard to the classification of several descriptions of merchandise imported into the United States, and the Supreme Court of the United States having lately pronounced an opinion in respect

to one of the principal species of goods heretofore the subject of great diversity of opinion, it has been deemed expedient and proper by this office to avail itself of the occasion so far to modify existing instructions as to make them conform to the judicial decision in reference not only to the article of merchandise specially the subject of the recent suit, but to all those articles, also, which clearly come within the spirit of the law, as expounded by the court.

The Supreme Court has declared that *silk* hosiery is free from duty under the act of 2d March, 1833.

By the application of the principle established by the court, it follows, as a necessary consequence, that mitts, gloves, bindings, millinery, ready-made clothing, and all other manufactures of silk, or of which silk is the component material of chief value, coming from this side of the Cape of Good Hope, except *sewing silk*, are also exempt from duty.

The opinion of the court being maintained, in part, upon the position that the second clause of the second section of the duty act of 1832, except only as it respects ready-made clothing, has exclusive reference to articles of wool, or of which wool is a component part, it follows, in accordance with this opinion, that mitts, gloves, and bindings, when composed wholly or in part of wool, are chargeable with the duty of 25 per centum, as specified in that section; when of other material, (except silk,) according to the material of which they are composed, as leather 30 per cent., cotton 25 per cent. Ready-made clothing, being separated from the general operation of the principle here applied, stands as an independent specification, subject to a duty of 50 per cent., whatever may be the fabric, and exempted from duty only when of silk, by the operation of the act of March, 1833.

Your practice in future will be regulated by those opinions, all instructions from this department not consistent therewith being necessarily superseded; and in cases in which you have received duties, paid under protest, on any of the articles now declared exempt from the payment of duty, you will refund the said duties to the owners of the goods.

I am, very respectfully, your obedient servant,

_____, *Comptroller.*

Circular to collectors of the customs.

TREASURY DEPARTMENT,

First Comptroller's Office, August 23, 1843.

SIR: The construction given at the port of New York to the last proviso of the second article of the fourth section of the present tariff, and which applies the terms of that proviso to all imports manufactured in whole or part from steel or iron, being different from the construction which is given thereto at several other ports, where it is deemed to apply only to such of said manufactures as are enumerated in the aforesaid article, I have given to the subject that careful and deliberate consideration which its great importance demanded; and now find it to be my duty to inform you, that I am of the opinion that you should levy the combined rates of duty prescribed by the aforesaid proviso only on such imports as are manufactured

in whole or part from steel or iron, and are enumerated in the aforesaid second article; but upon these only when the sum of said combined rates will exceed that of the specific or ad valorem rate to which they would otherwise be respectively liable under the aforesaid article.

Many intelligent persons, interested in this subject, being of the opposite opinion, have earnestly desired that their views might prevail; it may be, too, that when the said proviso was engrafted upon the aforesaid article, they, with others equally intelligent, believed and intended that it should be applied to all imports manufactured in whole or part from steel or iron, whenever said combined rates would subject the same to higher rates of duty than would otherwise be imposed thereon; but, as I do not perceive any reason in the general structure of said tariff, nor find any extraneous authority that would justify the application of the aforesaid proviso to other manufactures than such as are enumerated in the aforesaid second article, of which it forms a part, I feel constrained to instruct you to apply it, in future, only to those imports, manufactured in whole or part from steel or iron, which are enumerated in the said article, and to such only when it will subject them to higher rates of duty than could otherwise be levied thereon; and to return, as unascertained duties, in the manner directed by the act of Congress approved 3d March, 1839, any excess of duty that you may have exacted on imports manufactured in whole or part from steel or iron, which are not enumerated in the second article of the fourth section of the present tariff.

With great respect, your obedient servant,

J. W. McCULLOH,
Comptroller.

TREASURY DEPARTMENT, *August 23, 1843.*

The questions presented in the preceding circular having been submitted to me, as a case of difficulty respecting the true construction or meaning of the revenue laws bearing upon the said questions, and fully concurring in the opinions above expressed by the Comptroller of the Treasury, those opinions are to be deemed and taken as the decision of the Secretary of the Treasury upon the points submitted.

J. C. SPENCER,
Secretary of the Treasury.

To _____, *Collector.*

TREASURY DEPARTMENT, *January 25, 1844.*

SIR: Upon due consideration of the questions submitted in your letter of the 17th instant, as to the duties chargeable under the tariff act of August 30, 1842, on certain articles manufactured from silk, the department has determined upon the classification which follows, as that intended by the law:

Silk handkerchiefs and *silk shawls*, hemmed, hem-stitched, sewed, or otherwise made up by hand, wholly or in part, to pay a duty of 40 per cent. ad valorem.

Silk shirts and *silk drawers*, and all other articles manufactured from silk, worn by men, women, or children, (other than ready-made clothing,)

when made up wholly or in part by hand, and neither excepted in the 9th clause of the 1st section under the specification of hats, bonnets, boots, bootees, stockings, socks, gloves, and mitts, nor expressly named in the 2d clause of the 3d section as chargeable with different rates of duty, to pay a duty of 40 per cent. ad valorem.

Of the articles excepted in the 9th clause of the 1st section, *silk hats, bonnets, boots, and bootees*, to pay the rates of duty specifically charged in the 2d clause of the 3d section.

Silk stockings, socks, gloves, and mitts, when made up by hand in whole or in part, to pay (under the provision of the 2d clause of the 3d section) a duty of 30 per cent. ad valorem.

The same articles, when *not* made up by hand in whole or in part, to pay (under the provisions of the 1st clause, 3d section) a duty of \$2 50 per pound.

In reference to that portion of your letter in which you advert to the instructions from this department of the 12th instant, as it regards the correction, when practicable, of errors that might have occurred in charging duties on *silk hemmed or hem-stitched handkerchiefs*, I have to state that you have understood the instructions correctly as applying exclusively to the entries which were not completed.

Very respectfully, your obedient servant,

J. C. SPENCER,
Secretary of the Treasury.

COLLECTOR OF THE CUSTOMS, *New York.*

TREASURY DEPARTMENT, *April 30, 1844.*

SIR: Application has been made to this department for the return of duties paid by Messrs. Samuel May & Co., on the importation of an article, called "spelter."

Upon examination of the question presented, the department has come to the conclusion, that the provision of the tariff act of 30th August, 1842, exempting "tutenag" from the payment of duty, is applicable to the article called "spelter," being in point of fact "tutenag," under a different appellation.

You are authorized, therefore, if, in the case of Messrs. May & Co., the duties were paid under protest, to furnish them with the usual certificate for the return of the same, referring to this letter by date as your authority, and to be governed in the future practice of your office by this decision, furnishing, in cases that have occurred, where the duties have been paid under protest, the certificate for refunding the same.

Very respectfully, your obedient servant,

J. C. SPENCER,
Secretary of the Treasury.

R. RANTOUL, Esq., *Collector, &c., Boston.*

TREASURY DEPARTMENT, *June 15, 1844.*

SIR: Application has been made to this department for a return of duties paid by Messrs. Hendricks & Brothers, on certain importations of

"spelter" made into the port of New York, viz: per ship Hercules, from London, March 13, 1844; barque Nordpolen, from Hamburg, February 16, 1844; and barque Washington, from Hamburg, February 23, 1844.

I enclose herewith, for your information, a copy of a letter addressed by this department to the collector of Boston, on the 30th of April last, containing the decision of the department, by which "spelter" is admitted to free entry, as identical with "tutenag," specifically exempted by law from the payment of duty.

You will be regulated accordingly in the practice of your office; and in the case of Messrs. Hendricks & Brothers, and other similar cases, where duties have been paid on the article, provided the payments were made under protest, you will furnish the usual certificate for a return of the duties to the importer.

Very respectfully, your obedient servant,

McCLINTOCK YOUNG,

Secretary of the Treasury ad interim.

EDWARD CURTIS, Esq., *Collector, &c., New York.*

TREASURY DEPARTMENT, *June 15, 1844.*

SIR: A question having been submitted to this department, as to the rate of duty to which the article usually called "cocoanut" is liable, under the tariff act of 1842, on importation into the United States, the department has decided that, being a fruit not specially mentioned, it is chargeable, as a non-enumerated article, with a duty of 20 per cent. ad valorem.

You will be governed accordingly in the practice of your office; and in cases where, in the absence of instructions from the department, other and higher rates of duty have been levied, and protest has been made at the time of payment of the duties, you will furnish the usual certificate for refunding the excess to the importer, referring to this letter by date, in your account of the customs, as your authority for the same.

Very respectfully, your obedient servant,

McCLINTOCK YOUNG,

Secretary of the Treasury ad interim.

EDWARD CURTIS, Esq., *Collector, &c., New York.*

TREASURY DEPARTMENT, *June 24, 1844.*

SIR: I have to acknowledge the receipt of your letter of the 19th instant, on the subject of "cocoanuts." In giving the direction of the 15th instant, to which you refer, the object of the department was mainly to determine the designation of the article in question, without reference to the place from which it might be imported. But the 9th section of the tariff act of 30th August, 1842, declaring that "fruit, green or ripe, from the West Indies, in bulk," shall be exempt from duty, it necessarily follows that the article in question, when imported under those special circumstances, is entitled to free entry.

You are accordingly authorized, when importations of this character have occurred and the duty of 20 per cent. ad valorem exacted has been

paid under protest, to furnish the usual certificate for the return of the same to the importer, referring to this letter by date, in your accounts of the customs, as your authority for so doing.

Very respectfully, your obedient servant,

McCLINTOCK YOUNG,

Secretary of the Treasury ad interim.

COLLECTOR OF THE CUSTOMS, *New York.*

Circular instructions to collectors and naval officers.

TREASURY DEPARTMENT, *July 16, 1844.*

The special attention of the department having recently been called to the subject of the duty imposed on the wines of Portugal and its possessions, by the 5th subdivision of the 8th section of the act "to provide revenue from imports, &c.," approved the 30th August, 1842, due consideration has accordingly been given to the matter, in connexion with the stipulations of the treaty existing between Portugal and the United States. By the 3d article of this treaty, concluded on the 26th day of August, 1840, it is mutually stipulated, that "no higher or other duties shall be imposed on the importation into the kingdom and possessions of Portugal of any article the growth, produce, or manufacture of the United States of America, and no higher or other duties shall be imposed on the importation into the United States of America of any article the growth, produce, or manufacture of the kingdom and possessions of Portugal, than such as are or shall be payable on the like article, being the growth, produce, or manufacture of any other foreign country." On examination of the provisions of the law before referred to, it is manifest that a higher duty is imposed upon both the white and red wines of Portugal and her possessions than is imposed upon the white and red wines of France, Austria, Prussia, and Sardinia. The law, therefore, clearly conflicts with the treaty; and the latter being of higher and superior obligation, its solemn stipulations cannot be suffered to be infringed by the former. Such infringement, or interference, the act of Congress before quoted expressly forbids by a proviso in the section under consideration, viz: "That nothing herein contained shall be construed, or permitted to operate, so as to interfere with subsisting treaties with foreign nations."

On mature reflection and consideration, I have, as before intimated, come to the conclusion that the provisions of the act stated, imposing duties on the white and red wines of Portugal and her possessions, are repugnant to and interfere with the subsisting treaty stipulations referred to; and, in conformity with the directions of the law, I feel bound to observe the treaty obligations of the United States towards Portugal and its possessions. Under the foregoing views of the act of Congress, and treaty stipulations, the department decides that the following rates of duty, being those at which similar wines of the most favored nations are now admitted to entry, are all that can legally be exacted, to wit: On Maderia and other white wines of Portugal and its possessions, when imported in casks, *seven and a half cents* per gallon; when imported in bottles, *fifteen cents* per gallon. On Port and other red wines of the same country, when imported in casks,

six cents per gallon; and when imported in bottles, *fifteen cents* per gallon—the bottles being chargeable with a separate duty, agreeably to law.

In all cases, therefore, of importations of the above-mentioned wines from Portugal and its possessions, made at your port since the act of 30th August, 1842, went into operation, and on which higher duties may have been exacted and paid than the rates hereinbefore stated, you are authorized and instructed to issue the usual certificates for refunding to the parties entitled to receive the same the excess of duty paid over and above said rates, respectively. On the transmission of these certificates to the Treasury, they will be discharged in the manner provided in the 2d section of the general appropriation act of the 3d March, 1839.

GEORGE M. BIBB,
Secretary of the Treasury.

TREASURY DEPARTMENT, *July 31, 1844.*

SIR: Mr. S. Austin, jr., has, under date of the 18th instant, called the attention of this department to an application made by him, on the 21st March last, for the return of the excess of duties charged on certain “jute gunny bags” imported by him into the port of Boston.

A report, it is perceived, on this subject was made to this department by your predecessor, on the 10th April last, by which it appears that 25 per cent. *ad valorem* had been erroneously charged on the article at the port of Boston, in this and some other cases; it having been subsequently ascertained by him that 20 per cent. was the proper and legal rate of duty chargeable on the article—agreeably to which view, he had since regulated the practice of his office.

Under these circumstances, you are authorized to issue the proper certificate for the return of the excess erroneously exacted.

The case of Messrs. R. Mackay and J. T. Coolidge, whose application is also before the department, being of similar character, is placed on the same footing.

Be pleased to refer, in your accounts of the customs, to this letter, by date, as your authority for the several payments above directed.

Very respectfully, your obedient servant,

GEORGE M. BIBB,
Secretary of the Treasury.

LEMUEL WILLIAMS, Esq.,
Collector, &c., Boston.

Circular to collectors and naval officers.

DEPARTMENT OF THE TREASURY, *August 5, 1844.*

By communications to this department, it appears that the import duties, as charged and collected on articles of like kind at the several custom-houses, are not uniform throughout the United States; whereby like articles of commerce imported into some of the States, whereon the duties are paid at the lower rates there charged by the officers of the customs, can

be and are transported to other States, and sold for less than like articles can be afforded, when imported and entered at the ports of other States, where a higher rate of duty is charged.

The Constitution of the United States ordains, that "all duties, imposts, and excises, shall be uniform throughout the United States." "No preference shall be given, by any regulation of commerce or revenue, to the ports of one State over those of another."

The act of the Congress of the United States, to provide revenue from imports, intends that the duties shall be uniform throughout the United States. But practically, and in fact, different duties on like articles are charged and collected at different custom-houses. By such want of uniformity, the Constitution is offended, the act of the Congress is offended, the prudent schemes of merchants and the due profits of commercial enterprises are disconcerted, the interests and conveniences of consumers are injuriously affected. Justice due to the officers of the customs at the several ports of the States requires me to say, that, in seeking to perform their duties faithfully, the want of perspicuity and exact definitions in the enactments of the law has given rise to their differences of construction.

The varieties of duties levied, in fact, at different ports, by the respective officers of the customs, so tending to incommode and baffle the important operations of commerce, and to give a preference to the ports of one State over those of another, are subjects demanding the exercise of the superintending authority of the Secretary of the Department of the Treasury.

The first subject of complaint to be noticed has grown out of the second paragraph of the seventh section of the act of the Congress of the 30th August, 1842, (see Acts, chap. 270, page 181,) relating to the duties on chains of iron. The provisions upon which the differences of construction of the collectors are founded are these—marking three classes of articles bearing the rates of duties of two and a half cents per pound upon the first class, of thirty per cent. ad valorem upon the second class, and of four cents per pound on the third class.

1st class. "Iron cables or chains, or parts thereof, manufactured in whole or in part, of whatever diameter, the links being of the form peculiar to chains for cables, two and a half cents per pound."

2d class. "On all other chains of iron not otherwise specified, the links being either twisted or straight, and, when straight, of greater length than those used in chains for cables, thirty per cent. ad valorem."

3d class. "—— or wrought iron, for ships, locomotives, and steam engines, or iron chains other than chain cables, and on malleable iron or castings, four cents per pound."

Iron cables, or parts thereof, (from the shortness of their links and their peculiar form, and always without twist,) are so distinct and well defined that no confusion has arisen by applying to them the duties of thirty per cent. ad valorem, or four cents per pound.

But as to iron chains, other than chain cables, or parts thereof, great confusion has arisen: some have been classed and charged with a duty of two and an half cents per pound; some have been put into the second class, and charged with the duty of thirty per cent. ad valorem; and some have been charged with a duty at the rate of four cents per pound—which last, by consequence, denies any mercantile profit upon such articles, if imported into the States where the officers of the customs charge such highest

duty, in effect prohibiting the importation of such articles into such ports, and giving preference to the ports of those States where the lowest duties are charged.

The two classes of iron cables, or parts thereof, at two and an half cents per pound, and all other chains of iron, the links being twisted or straight, if unconnected with the words "and, when straight, of greater length than those used in chains for cables," would leave no room for doubt. Taking but two classes as comprehending all chains of iron, the first class, including all chain cables, and parts thereof, with their peculiar forms and shortness of links, chargeable with the duty of two and an half cents per pound, and the second class, as comprehending all other chains ready made for use, chargeable with the duty of thirty per cent. ad valorem, there would seem to be, to a common intent, no difficulty, in practice, in applying the proper rate of duty to the articles at first sight, as being chargeable with either two and an half cents per pound or thirty per cent. ad valorem.

The supposition that there is a third class of chains ready made for use, chargeable with a duty of four cents per pound, has caused perplexity and confusion, requiring nice and metaphysical distinctions, liable to differences of opinion, and not at all adapted to a system of revenue to govern the general mass of men in their mercantile enterprises.

The question is, does the act of 1842 allude to a third class of chains, made up and finished for use, chargeable with a duty of four cents per pound? Upon close critical examination of the words of that member of the sentence imposing a duty at the rate of four cents per pound, it appears that such duty relates to wrought iron for chains, other than for chain cables, but not to chains finished and ready for use. It seems necessary to confine the duty of four cents per pound to wrought iron prepared only for chains, but not actually made up into chains, to avoid a conflict between that provision and the previous provision for a duty of thirty per cent. ad valorem on chains (other than iron cables or chains, or parts thereof, the links being of the form peculiar to chains for cables, on which a duty of two and an half cents per pound is imposed.) "Iron chains, other than chain cables," would comprehend all those chains of iron with twisted links or straight links, and, if straight, of greater length than those used for cables, on which the duty of thirty per cent. ad valorem is imposed. And chains of iron with straight links, *shorter* than those used in chains for cables, will be comprehended by the seventh paragraph of the fourth section as a manufacture of iron, and likewise subject to a duty of thirty per cent. ad valorem.

The sovereign power of taxation is the source from whence the most widespread wrongs, oppressions, and ruin of the people, flow in all Governments. The safeguard against abuse of the taxing power of Government, intended by our Constitution, is in confiding that power to the Congress. It would ill become the Executive department to take money from the pockets of the people by implication and constructive enlargement of the acts of the Legislature. When the Congress, in the exercise of their power of taxation, have not spoken expressly and clearly, when the words of the law leave room for rational doubt as to a higher or lower rate of taxation, the decision of the Executive officers should be in favor of the lower rate. In so doing, the Executive action is certainly within the limit prescribed by the law. To take the highest rate of taxation in such dubious cases would be hazarding a supplement to the Legislative will, and an inroad into the region of the Legislative department. Such a mode of con-

struction by the Executive department would not be lenient and remedial, but onerous and penal.

Therefore, chain cables, or parts thereof, as described in the act, are to be charged with a duty of two and an half cents per pound; all other chains are to be charged with a duty of thirty per cent. ad valorem; wrought iron prepared for chains other than for chain cables, whether for links twisted or straight, long or short, but not connected into chains, is to be charged with the duty of four cents per pound. I can perceive no other mode by which to make the several members of the act of 1842, in relation to iron chains, congruous and practicable.

Another want of uniformity has grown in practice, under the first paragraph of the eighth section of the act of 1842, in charging duties on Brazilian sugars, imported as brown sugar not advanced beyond its raw state. In some of the ports, the Brazilian sugar, commonly called brown sugar, is charged with the duty of two and an half cents per pound, whilst in other ports the like article is charged with a duty of four cents per pound. Satisfactory evidence has been furnished to this department, by the Brazilian minister, and by the testimony of many eminent merchants, that the Brazilian sugar, commonly called brown sugar, although differing somewhat in the color, has not been advanced beyond its raw state, is raw sugar, (commonly called brown sugar,) and not worth as much in the market as the better quality of the raw sugar imported from the island of Cuba, upon which the duty of two and an half cents is charged.

Brazilian sugar, therefore, commonly called brown sugar, is to be admitted to entry, paying the duty of two and an half cents per pound.

Another question has arisen under the act of 1842, whether spelter is subject to duty, or free of duty. That question was decided by my predecessor, Mr. Secretary Spencer, that it was comprehended under seventh paragraph of the ninth section of the act of 1842, in the enumeration of articles exempt from duty.

Another question has arisen out of the second paragraph of the eighth section of the act of 1842, laying a duty of one cent per pound "on all nuts not specified, except those used for dyeing," and the sixth paragraph of the ninth section of that act, enumerating "fruit, green or ripe, from the West Indies, in bulk," among the articles exempt from duty, namely: whether the large shelly bulb imported from the West Indies with its milk and pulp, commonly called cocoanut, shall be classed as a nut subject to the duty of one cent per pound, or as a fruit exempt from duty. The duty of one cent per pound would in effect debar the importation of that which by many is esteemed a comfort, without any beneficial result to the Treasury or to the general weal. Wherefore, the article is to be classed with fruits exempt from duty.

The diplomatic representative of Ausiria has presented a note to our Government, complaining that the fifth paragraph of the eighth section of the act of 1842, in imposing a duty of twenty cents per gallon on the wines of Austria, when imported in bottles, whilst the wines of Sicily are subjected to a duty of only fifteen cents per gallon when imported in bottles, is contrary to the fifth article of the treaty between the United States and Austria, concluded at Washington on the 27th day of August, in the year 1829.

The most scrupulous good faith is due to the stipulations of treaties. The public faith of the United States is above money and above price. The treaty is the supreme law of the land. The Congress of the United States,

in enacting that eighth section, expressly provided, "that nothing herein contained shall be construed or permitted to operate so as to interfere with subsisting treaties with foreign nations."

The duty on Austrian wines imported in bottles must be reduced to fifteen cents per gallon—the bottles to pay a separate duty, according to the rate established by that act.

The subject of the wines of Portugal has been considered and ruled by a previous circular, caused by the communication by the minister of Portugal to our Government.

The chargé d'affaires of His Majesty the King of the Netherlands has presented a complaint, that the duty of twenty per cent. ad valorem, levied upon coffee imported from the ports of the Netherlands, is in contravention of the subsisting treaties between the United States and the King of the Netherlands, seeing that, by the ninth section of the act of 1842, coffee imported in vessels of the United States from the place of growth or production is exempt from duty.

By the first article of the treaty of 1839, between the United States and the United Netherlands, it is stipulated that "goods and merchandise, *whatever their origin may be*, imported into or exported from the ports of the United States, from or to the ports of the Netherlands *in Europe*, in vessels of the Netherlands, shall pay no other or higher duties than shall be levied on the like goods and merchandise imported or exported in national vessels," &c. As coffee imported in the vessels of the United States is exempt from duty, it follows, from the treaty before recited, that coffee imported in the vessels of the Netherlands from their ports *in Europe* is exempt from duty. Therefore, such duties as have been so levied upon coffee so as aforesaid imported in vessels of the Netherlands, from their *ports in Europe*, must be refunded, and in future coffee so imported must be admitted free of duty.

Another question has arisen upon the tonnage duty to be levied in the ports of the United States upon Hanoverian vessels. By the second article of the treaty between the United States and the King of Hanover, concluded on the 20th May, 1840, it is agreed, "no higher or other duties shall be imposed, in any of the ports of the United States, on Hanoverian vessels, than those payable in the same ports by vessels of the United States; nor in the ports of the Kingdom of Hanover, on vessels of the United States, than shall be payable in the same ports on Hanoverian vessels." The same article defines the vessels which are to be considered as national: they are those "belonging wholly to their citizens or subjects, respectively, and of which the master, officers, and two-thirds of the crew, shall consist of the citizens or subjects of the country to which the vessel belongs." The same treaty stipulates for certain reciprocities as to imposts on goods, wares, and merchandise, and for bounties on exportation, as set forth in the second and third articles.

This treaty has accomplished, as between the United States and Hanover, an important national object, highly beneficial to the navigating and commercial interests of the United States, which was intended in an act entitled "An act concerning discriminating duties on tonnage and impost," approved January 7th, 1824, and which might have been accomplished by the proclamation of the President of the United States in favor of any nation by whose Government "no discriminating duties of tonnage or impost are imposed or levied, within the ports of the said nation, upon vessels

wholly belonging to the citizens of the United States, or upon merchandise the produce or manufacture thereof."

This treaty makes no discrimination as to tonnage duties between vessels arriving in ballast and those laden with cargoes. It looks to the vessel itself, and its national character. The duty on the cargo is a distinct provision. A treaty is a supreme law of the land. It must be observed and fulfilled with good faith by the Government of the United States and the citizens thereof.

No higher or other duties are to be demanded or collected upon the tonnage of Hanoverian vessels than such as are payable in the same ports on vessels of the United States.

In order to secure the more prompt adjustment of claims for duties illegally exacted, it has been determined, that in all cases where a greater amount of duty has been paid than is required by law, instead of refunding the excess to the individual claimant at the Treasury, the collectors of the customs shall be, and are hereby, authorized and instructed, as agents of the Treasury, to pay the same out of the accruing revenue, at the respective ports where the duties were so exacted, rendering a distinct account of each class of cases, (as is done in relation to deposits for unascertained duties,) with the vouchers, quarterly, to be stated at the Treasury, the amount to be remitted, or covered by warrant, to the collector's credit, in account of the customs. No certificate, therefore, payable at the Treasury, will in future be required, but in lieu thereof a particular statement of each case, as heretofore, must be forwarded to the department, for its information and consideration, previously to the authority being given for the payment of the claim.

GEORGE M. BIBB,
Secretary of the Treasury.

TREASURY DEPARTMENT, *August 3, 1844.*

SIR: Application has been made to this department, by Messrs. Hughes, Ward, & Co., of New York, for a return of the excess of duty paid by them on a case of "cotton gloves, lined with leather," imported into New York.

If the gloves in question fall within the description of gloves declared to be entitled to entry at the duty of 30 per cent. ad valorem in the letter addressed to you by the department on the 26th ultimo, you are authorized to issue the usual certificate for refunding the excess paid on the article, referring to this letter, in your accounts of the customs, as your authority for so doing.

Very respectfully, your obedient servant,

GEORGE M. BIBB,
Secretary of the Treasury.

C. P. VAN NESS, Esq.,
Collector, &c., New York.

TREASURY DEPARTMENT, *September 17, 1844.*

SIR: Applications have been made to this department by L. Bensse & Co., Sill & Thompson, Underwood & Comstock, W. H. Hartmann & Co., S. Gerson & Eugene Fabrique, Fils & Morau, for the return of the excess of duty erroneously charged on silk purses, and purses composed of silk and cotton.

It being determined by this department that persons cannot be legally charged, under the ninth subdivision of the first section of the tariff act of the 30th August, 1842, with the duty of 40 per cent. ad valorem, as an article worn by men, women, and children, they are necessarily entitled to entry, on the payment of 30 per cent. ad valorem, under the second subdivision of the third section of that act, as "articles of silk made up by hand in whole or in part, and not otherwise provided for," and the importers who have paid the former rate of duty are entitled to a return of the excess. You will apply the principle thus established to the cases in question, and to all similar cases coming before you, transmitting to the department, in each case where it may be requested by the party interested, the usual certified statements, in order to a return of the excess paid.

Very respectfully, your obedient servant,

GEORGE M. BIBB,
Secretary of the Treasury.

COLLECTOR OF THE CUSTOMS, *New York.*

TREASURY DEPARTMENT, *September 18, 1844.*

SIR: It having been decided by this department that an article imported from Africa, called "*pea nuts*," "*ground peas*," "*bean nuts*, or *ground beans*," is an unenumerated article, under the provisions of the tariff act of 30th August, 1842, and consequently entitled to entry at a duty of 20 per cent. ad valorem, you will be pleased to regulate the practice of your office accordingly.

Very respectfully, your obedient servant,

GEORGE M. BIBB,
Secretary of the Treasury.

COLLECTOR OF THE CUSTOMS, *New York.*

TREASURY DEPARTMENT, *November 28, 1844.*

SIR: Application has been made to this department, by Messrs. Young & Smith, for the return of duties exacted from them on the importation of certain articles called "*gold and silver epaulets and wings*," entered at the port of New York in the years 1843 and 1844.

It would appear that the practice at the port of New York, in regard to the admission of the articles above named, had varied at several periods between the passage of the tariff act of the 30th August, 1842, and the present period—in the first instance being admitted free, afterwards being charged with a duty, and subsequently being again admitted free. By a

letter addressed to the First Comptroller, by your predecessor, dated the 21st March last, it appears that "silver epaulets" were, at that time considered by him exempt from the payment of duty; and by the practice established by you, it is understood that "gold and silver epaulets" are so considered.

As it is not conceived that epaulets or wings were, at the time of the passage of the law, or at any time, composed exclusively of unadulterated or unmixed gold or silver, the exemption from duty provided by law, if to operate at all, must necessarily be extended to articles of these designations, generally known and recognised in commerce and usage as "gold and silver epaulets or wings," without regard to the proportion of gold or silver entering into the composition of the article. You are therefore authorized, if the articles imported by Messrs. Young & Smith are of the description above mentioned, which would appear to be the case from the certificate of Mr. Bogardus, your assistant, dated the 26th instant, to furnish the applicants with the usual certified statements, in order to a return of the duties illegally exacted.

Very respectfully, your obedient servant,

GEORGE M. BIBB,

Secretary of the Treasury.

COLLECTOR OF THE CUSTOMS, *New York.*

Circular to collectors and naval officers.

DEPARTMENT OF THE TREASURY,

December 11, 1844.

From representations made to this department, showing a diversity of practice in the collection districts, under the circular instructions issued on the 23d August, 1843, and 5th August, 1844, in reference to the rates of duty chargeable on certain descriptions of *iron*, conformably with the provisions of the tariff act of 30th August, 1842, contained in the *second* paragraph of the *fourth* section, it becomes expedient to inform you, that the principle established in the circular of the 5th August last, in admitting certain enumerated articles of iron at the specified rates of duty, without reference to the operation of the concluding *proviso* of the said fourth section, found to be impracticable in its just execution, necessarily modified the former instructions, and placed all the other enumerated articles of iron upon the same footing as the *chains* enumerated, so far as it regarded the operation of that proviso, admitting them respectively at the several rates of duty specified in the former part or body of the said *second* paragraph of the *fourth* section.

Among the importations of iron since the passage of the act, affected in their rates of duty by the instructions of the department above referred to, are the following-named articles, in regard to which, application or inquiry has been specifically made to the department, namely: sheet and rod iron; rolled iron; rivets; bed screws; wrought iron hinges and hooks; plough moulds, of hammered bar iron; axletrees; boilers; boiler plates; chain cables; chains other than chain cables, as coil chains, with links of the form peculiar to chain cables, but less than five-eighths of an inch in diameter; topsail chains, less than five-eighths of an inch in diameter; trace chains;

log chains; halter chains; jack chains; cow chains; twisted back bands; also, cap and bonnet wire, covered with silk, cotton, thread, or other material.

A question having been submitted to the department, as to the rate of duty chargeable on *flat iron*, one inch wide, by three eighths of an inch thick; and it appearing, from the testimony of respectable persons engaged in the iron trade, confirmed, in the course of examination and appraisement, by the proper officers of the revenue, that iron of this description, in bars, has always been, and still is, in the iron trade, called and considered as *bar iron*, and has never been and is not now called or considered as either square iron, round iron, braziers' rods, casement rods, band iron, or any other of the designations of iron enumerated or specified in the *second* paragraph of the *fourth* section of the tariff act of 30th August, 1842, as liable to the specific duty of $2\frac{1}{2}$ cents per pound, it consequently follows, that *flat bar iron*, of the dimensions above mentioned, is entitled to entry upon payment of the duty as *iron in bars or bolts*, provided in the *first* paragraph of the said *fourth* section of the act.

The following additional decisions of the department in relation to other articles falling under the operation of this branch of the tariff act are communicated, for your information and government:

Wrought iron wheel tire, to pay the specific duty of four cents per pound, under the provision of the *second* paragraph of the *fourth* section, only when such iron shall manifestly appear, from its peculiar form and description, exclusively adapted for locomotives or steam engines; when not so adapted, and suitable only, without further manufacture, for wheels of the ordinary road carriages, to be admitted to entry on the payment of a duty of *thirty per cent.* ad valorem, as levied in the said paragraph and section of the act on manufactures of iron not otherwise specified.

Iron or steel wire, to pay the several rates of duty, according to its designation by number, as provided in the *second* paragraph of the *fourth* section of the act, without reference to the supposed or avowed intended use of the same, as *music wire*, or otherwise.

Steel, in bars, ascertained and recognised as belonging to that class or description of steel called in the language of trade *German steel*, to be admitted to entry at the duty of \$1. 50 per 112 pounds, under the provision of the *sixth* paragraph of the *fourth* section of the act, although imported from a country other than Germany.

Boilers of wrought iron, to pay a duty of 4 cents per pound, if for ships, locomotives, or steam engines; if for other use, 30 per cent. ad valorem.

In all cases similar to those referred to above, involving the question of the true mercantile character, class, description, or designation of the article, the legal rate of duty to be charged is to be determined, by the collector, with the concurrence of the naval officer, where there is one, on the report, after due examination, of the United States appraisers, who in such cases are constituted by law judges of the fact.

GEORGE M. BIBB,
Secretary of the Treasury.

Circular to collectors and naval officers.

DEPARTMENT OF THE TREASURY,

December 20, 1844.

Numerous applications having been made, and still being presented, to this department, for the return of alleged excess of duties paid on the importation of goods, wares, and merchandise, made at various periods prior to the passage of the tariff act now in force, in some cases the said duties having been paid under protest, and in others without such protest, it is proper to inform you, and through you the applicants at your port, that the department, having taken into consideration this class of claims upon the Treasury, with special reference to its powers and duties under the laws in directing the refunding of duties, has determined that its exercise of such authority must be restricted to those cases only where the importation has been or shall be made subsequently to the passage of the tariff act of 30th August, 1842, whether the alleged excess of duties has been paid under protest or without such protest accompanying the payment.

GEORGE M. BIBB,

Secretary of the Treasury.

TREASURY DEPARTMENT,

Comptroller's Office, February 18, 1845.

SIR: In compliance with your request that I would report to you, to be communicated to the Senate of the United States—

First. What amount of duties, which had previously been paid upon the importations of foreign goods and merchandise into the United States, has been refunded under orders issued from this office since the close of the last session of Congress, and describe the merchandise upon which said duties were collected, state the times of its importation, and name the persons to whom refunded, respectively;

Secondly. What circular letters or instructions have been issued from this office, since the close of said session, relating to the refunding of duties or the rates of duty to be thereafter collected; and,

Thirdly. What applications are now pending in this office for the refunding of duties heretofore paid, the times when presented, and by whom, on what descriptions of merchandise, and the amount of duties paid—

I have now the honor to submit—

First. A statement, which is numbered *one*, accompanied with letters, tables, evidence, &c., marked A to I, that furnish the information first above required, and also show what proofs have been demanded preliminary to a return of duties—what care has been taken to pay only those persons who could give a perfect acquittance—and that only the excess of duties collected has been returned, except when judgment had been or could be obtained against a collector, from whom, by virtue thereof, the importers had exacted or could exact *interest and the costs*—in either of which cases *alone*, and by reason of the coercing power of such judgment over the collector, have I authorized the payment of *these*—a course of proceedings which I found in practice when I entered upon the duties of this office, and in pursuance of which many settlements have since been made, in full

satisfaction, entered of record in judgments obtained against collectors from whom payments could not be coerced by executions; for I have inflexibly adhered to the aforesaid practice, with the concurrence of Secretaries Forward and Spencer, because, if any further exceptions were made than such as are found absolutely necessary for the protection of collectors against executions, the Secretary of the Treasury would be required by importers, upon the principle which such further exceptions would establish, to pay them interest in all cases on moneys collected in excess as unascertained duties, or exacted under protest, notwithstanding interest is not payable from the Treasury of the United States, but by virtue of law *expressly* authorizing it, or in cases of such flagrant injury as would create an extraordinary right to that equitable relief.

Secondly. To remark that the circulars or instructions relating to the refunding of duties, or the rates of duty to be collected, which have been issued from this department since the close of the last session of Congress, with the exception of those referred to in the aforesaid statement numbered *one*, have all been framed by you, and will of course be found on the files of your office.

Thirdly. To submit a table that is numbered *two*, in which the applications pending in this office for the refunding of duties heretofore paid are enumerated, and the other particulars last above required are given, with intimations as to what decision will most probably be made on each application, and what causes have delayed or may prevent favorable decisions.

With great respect, your obedient servant,

JAMES W. McCULLOH,
Comptroller.

HON. GEORGE M. BIBB,
Secretary of the Treasury.

Statement showing the amount of duties ordered to be refund

When ordered.	Amount.	Description of merchandise.	Duty taken.	Duty chargeable under Treasury instructions.
1844.				
June 18	\$845 98	Silk twist - - - - -	40 per cent. -	Free - - - - -
		Wove shirts and drawers - - - - -	50 per cent. -	25 per cent. - - - - -
June 18	1,155 76	Wove shirts, drawers, and frocks - - - - -	50 per cent. -	25 per cent. - - - - -
July 5	221 44	Worsted line and - - - - -	50 per cent. -	Free - - - - -
		Mohair cord - - - - -	50 per cent. -	Free - - - - -
July 12	5,761 82	Silk twist - - - - -	40 per cent. -	Free - - - - -
		Worsted cravats, wove shirts, and drawers - - - - -	50 per cent. -	25 per cent. - - - - -
Aug. 28	1,286 20	Spelter - - - - -	20 per cent. -	Free - - - - -
	<u>9,271 20*</u>			
Aug. 29	\$179 28	Port wine - - - - -	15 cts. per gal. -	6 cents - - - - -
Aug. 29	37 08	Port wine - - - - -	15 cts. per gal. -	6 cents - - - - -
Aug. 30	1,684 60	Wove shirts and drawers - - - - -	50 per cent. -	25 per cent. - - - - -
Aug. 30	2,292 04	Silk twist - - - - -	40 per cent. -	Free - - - - -
		Wove shirts, frocks, and drawers - - - - -	50 per cent. -	25 per cent. - - - - -
Aug. 30	584 52	Wove shirts, frocks, and drawers - - - - -	50 per cent. -	25 per cent. - - - - -
Sept. 10	3,258 37	Wove shirts, frocks, and drawers - - - - -	50 per cent. -	25 per cent. - - - - -
		Silk twist - - - - -	40 per cent. -	Free - - - - -
Sept. 16	106 68	Trace chains - - - - -	- - - - -	30 per ct. ad val. - - - - -
Sept. 21	142 92	Red wine, returned as white erroneously by the surveyor. - - - - -	- - - - -	- - - - -

* The above will also be found in the Register's statement, marked A.

ed by the Comptroller since the last session of Congress.

When imported.	By whom imported.	Residence.	Remarks.
1833, 1835, 1836	{ M'Alpin & M'Farland M'Alpin & M'Farland	New York - New York -	See Comptroller's circular letter of 15th June, 1840, marked A. See Comptroller's circular letter of 15th June, 1840, marked A.
1833, 1834, 1835, 1836.	T. H. Leggett	New York -	See Comptroller's circular letter of 15th June, 1840, marked A.
1841 -	{ Paton & Stewart Paton & Stewart John Rankin	- New York - New York - New York	{ Duty fixed by a decision of the circuit court. See copy of letter of 5th July, 1844, marked B. See copy of Comptroller's circular letter of 15th June, 1840, marked A.
1833, 1834, 1835, 1836, 1837.	{ John Rankin	- New York -	See copy of Comptroller's circular letter of 15th June, 1840, marked A.
1843, 1844	Coley & Smith	- New York -	See copy of letter from the Comptroller of 28th of August, 1844, marked H; and also copies of letters of 30th April and 15th June, 1844, from the Secretary of the Treasury.
1844 -	Hicks & Co.	- New York -	See circular letter from the Secretary of the Treasury of 16th July, 1844.
1844 -	Robert Grane	- New York -	See circular letter from the Secretary of the Treasury of 16th July, 1844.
1835, 1836	McCurdy & Aldrich	New York -	See copy of Comptroller's circular letter of 15th June, 1840, marked A.
1833, 1834, 1835, 1836, 1837.	{ Porter, Denny, & Co. Porter, Denny, & Co.	New York - New York -	See copy of Comptroller's circular letter of 15th June, 1840, marked A. See copy of Comptroller's circular letter of 15th June, 1840, marked A.
1833, 1835, 1836	Phillip & Eytinge	- New York -	See copy of Comptroller's circular letter of 15th June, 1840, marked A.
1834, 1835, 1836, 1837, 1838.	{ Paton & Stewart Paton & Stewart	- New York - - New York -	See copy of Comptroller's circular letter of 15th June, 1840, marked A. See copy of Comptroller's circular letter of 15th June, 1840, marked A.
1844	Camday & Rannay	- Louisville, Ky.	See circular letter of the Secretary of the Treasury of 5th August, 1844.
-	J. Medico	- New York	See copy of letter of 21st September, 1844, marked I.

STATEMENT No. 1—

When ordered.	Amount.	Description of merchandise.	Duty taken.	Duty chargeable under Treasury instructions.
1844. Oct. 19	\$9,764 66	Wove shirts, frocks, drawers, and worsted cravats.	50 per cent. -	25 per cent. -
Oct. 19	375 20	Wove shirts and drawers -	50 per cent. -	25 per cent. -
Dec. 2	Amount not returned by collector.	On brogans, nullifiers, and bottines, charged as boots instead of shoes, erroneously, by the entry clerk.	- -	- -
	<u>18,425 35</u>			
	\$12,986 29	On linen (not yet settled) -	- -	- -

When imported.	By whom imported.	Residence.	Remarks.
1833, 1834, 1835, 1836, 1837.	C. Hadden -	New York -	See copy of Comptroller's circular letter of 15th June, 1840, marked A.
1836, 1837 -	Ira Perego -	New York -	See copy of Comptroller's circular letter of 15th June, 1840, marked A.
1844 -	P. Chige -	New Orleans -	See copy of letter of 23d December, 1844, marked C.
1836 -	John Gihon -	New York -	See copy of letter, marked D, and also copy of a letter from the Secretary of the Treasury of 26th June, 1840, marked E.

Papers marked G show the proceedings in a case where the duties are refunded in part only, not having all been paid into the Treasury of the United States by the collector.

COMPTROLLER'S OFFICE, *February* 10, 1845.

No. 2.—*Statement showing the applications for the return of duties paid in excess, pending before the Comptroller, in conformity with a resolution of the Senate of 23d December, 1844.*

Date of petition.	By whom presented.	No.	Residence.	Articles.	Remarks.
1832	Thomas Jenkins	-	1 Newbern, N. Carolina.	Asks that bonds given by him for duties on 42 hogshheads and 3 barrels sugar be cancelled, as said sugar is of American growth and production—he having purchased it in St. Thomas, from a wrecked cargo. \$1,236 24.	Payment of the bonds taken for duties in this case suspended, pursuant to instructions given by Secretary McLane, June 7th, 1832; will be released, in conformity with a decision made in the second circuit United States court.
1841. Sept. 9	J. Macy & Son	-	2 New York	Ask for a return of the duty paid on a chain cable, alleged to be of American manufacture.	Will be returned, when satisfactory proof of its being an American manufacture shall be received.
1842. Feb. 16	Thomas J. Rogers & Co.	-	3 Charleston, S. Carolina.	Ask the return of duty paid on the tackle, apparel, and furniture, of a French ship wrecked near Charleston.	Will be returned, in conformity with decision made in the first circuit United States court, and a decision made 3d December, 1844, by Secretary Bibb.
March 26	Martin & Co.	-	4 New York	Ask for a return of duty paid on jute matting, from 1837 to 1841.	Will be settled, in conformity with decision made at the present term Supreme Court United States.
May 10	H. Duhring	-	5 Philadelphia	Asks for a return of duties paid in excess on linen and worsted line, hosiery, cravats, braces, wove shirts and drawers, and a return of all the duty paid on silk twist, imported in 1836, 1837, 1838, 1839, and 1841.	Withheld because protest in writing was not made, nor oral protest satisfactorily proved; that is to say, not by the affidavit of a disinterested credible witness, who was present when it was made.
Dec. 15	John Beck	-	6 Boston	Asks that the duty paid on the materials saved from the wreck of a foreign vessel be returned. \$25 96.	Same as No. 3.
Dec. 26	Chevrolat freres	-	7 New York	Ask for a return of 10 per cent. paid in excess on silk shawls; duty having been exacted at 40 per cent. instead of 30 per cent. ad valorem.	Will be returned, in conformity with decision in case of Benkhard & Hutton, in the second circuit United States court.
1843. Jan. 23	Hancock & Mann	-	8 Baltimore	Ask for a return of duties paid in excess on hydraulic presses; duty exacted at 4 cents per pound, as on malleable cast iron; importers deem them free, as models; or, if liable to duty, then only at 30 per cent., as manufactures of iron, brass, &c.	Not considered models; but held under advisement as to rate of duty.

July 5	A. Patneilo	-	9	New York	Asks for the return of duty paid on extract of logwood, as being a free import under tariff approved September, 1841. \$3,580 12.	Withheld; not being deemed free under tariff of September, 1841.
Aug. 19	David Pingue	-	10	Salem	Asks return of duty taken on copal, myrrh, and dates, per barque Cavalier, from Bombay and Zanzibar, deeming them free under 6th section of tariff, September, 1841, as they were on board prior to 1st August, 1841. \$3,657 04.	Withheld for information, or notice of like cases, and due consideration.
Aug. 21	Clark & McConnin	-	11	New York	Ask the return of duty paid on cudbear, considering it free, as an unenumerated vegetable used for dyeing.	Withheld, not being considered a simple unenumerated vegetable used for dyeing; however, in a trial recently had in the circuit court of the United States, the jury decided that it is, the instructions of the judge to the contrary notwithstanding.
Aug. 28	J. P. Bradlee	-	12	Boston	Asks that the duty paid on a forging machine be returned, considering it a model, and as such free.	Withheld, as in case No. 8.
Nov. 16	H. Gray & Co.	-	13	Boston	Asks that the duty paid on cudbear be returned	Withheld, as in case No. 11.
Dec. 28	Alfred Greenough	-	14	Boston	Asks that 10 cents per gallon duty paid in excess on wine appraised as Marsala or Madeira, but imported as other wine of Sicily.	Withheld, as the surveyor decided by his report to the collector that it was "Sicily Madeira."
1844.						
Jan. 31	Henry D. Stickney	-	15	Portland, Me.	Asks the return of duty paid on the anchors, and tea, pipes, &c., saved from an American coasting vessel wrecked on Bermuda, and there purchased.	Duties collected on American produce and manufactures will be returned, as in case No. 1, but not those collected on the foreign articles.
Feb. 29	Bartlett & Wellford	-	16	New York	Ask that the Musée Français, and Musée Royale, be admitted at 5 cents per volume, as a book printed in a foreign language, other than Latin, Greek, and Hebrew, and that the excess paid, at 20 per cent. ad valorem, shall be returned. \$332 56.	Withheld, being classed by the appraisers as books of engravings or plates, and not simply books printed in a foreign language, other than Latin, Greek, or Hebrew.
May 3	John H. Steel	-	17	Boston	Asks for the return of duty paid on machinery brought as models and tools of trade, occupation, or employment, of a person arriving in the United States.	Held under consideration.
May 9	A. D. Phelps	-	18	Boston	Asks the return of duty paid on printed sheets of an agricultural work, imported for incorporated agricultural societies.	Held under consideration.

STATEMENT No. 2—Continued.

Date of petition.	By whom presented.	No.	Residence.	Articles.	Remarks.
1844. May 11	Steiger, Enz	19	New York	Asks the return of duty paid on two knitting machines, brought as tools of trade, occupation, or employment, of a person arriving in the United States, and therefore free.	Held under consideration.
June 6	Cropsey & Gilmartin	20	New York	Ask the return of 20 per ct. paid on pine apples in bls., considering them free as if they were in bulk.	Withheld, because they did not arrive in bulk.
June 12	James W. Breedlove, agent for Adolphus Pluche,* P. Roupe, Barbarin & Hill, Lewis A. Barbarin,† P. D. Duval, E. Cordeville & Lecroix, H. De Gior & Riffard, Binoche Tre-ver, Loison & Sylvestre, G. Ducatel,‡ G. Ducatel & Son,‡ F. & F. Darmorin, Tooli & Barrier, T. A. Fryer, Lefebvre & Co., Dubalen, Colvis & Du-mas, J. Ducomneau, Chanvin & Lervir, Blanchard, Gimer, & Co., P. Chamon, G. Lavir, F. B. Blanchard, executor of T. Nicolet, Derry, Ravalet & Huet, Renicke, Delerry, & Co., Bataille & Bigey, F. Seignoret & Co., Dufour freres, J. Dufour frere, Fred. Borne, J. B. Convertir, Lane & Fins, Borderes & Co., Benjamin Lacoste, § C. Hurt, J. W. Hincks, Alexander Paya & Co., Talamon freres, E. Chate, F. Fryer.	21	New Orleans	Asks the return of duties exacted under tariff of 1832, as modified by the act of 1833, on silk and other goods imported into the district of Mississippi between the 30th June, 1834, and 30th June, 1839, as similar articles have, subsequently to the date of said importations, been decided in the circuit court of the United States to be free.	Withheld, because neither protest in writing was made, nor satisfactory proof furnished that oral protest was made; and this must be, as this agent was duly informed, the affidavit of the importer, corroborated by the oath of a disinterested credible witness, who was present when such protest was made.

June 14	Schmidt & Balchun	22	New York	Asks the return of duty on copper, with which the vessel was sheathed, imported as part of her equipment, and without its having been landed.	Held under consideration.
June 26	James Watt	23	New York	Asks for a return of duty on gunny cloth, imported in 1841.	Withheld, to abide the decision of Martin & Co., No. 4; may now be returned.
July 11	Rogers, Ketchum, & Grosvenor	24	New York	Ask the return of duty exacted on a flax machine imported as a model, and, as such, deemed free.	Withheld, being a perfect working machine, yet, in the suit vs. E. Curtis, the jury have just rendered a verdict contrary to the instructions of Judge Betts, in the circuit court of the United States, New York, and which he must now pay. Will be returned.
July 15	P. Lougis & Co.	25	New Orleans	Ask return of the difference between 30 per cent. ad valorem, payable on Marseilles soap, and 4 cents per pound, erroneously exacted thereon, as if it had been hard soap, other than Castile soap.	
July 17	N. Lennig & Co.	26	Philadelphia	Ask a return of the difference between 25 per cent. ad valorem, exacted on benzoia as a balsam, instead of 15 per cent. ad valorem, to which it is liable as gum in crude state.	Withheld for further information and advice.
July 19	W. Burger	27	New York	Ask that $\frac{1}{2}$ cent. per pound duty taken on saltpetre, as partially refined, be returned, as it was all crude.	Withheld, being considered partially refined.
Sept. 16	Thomas Cutts	28	Saco, Maine	Asks the return of duties levied on part of the cargo, and of the materials and equipments of a foreign vessel, wrecked near Portsmouth, New Hampshire.	Duties collected on equipments may be returned; otherwise on cargo, as in case No. 3.
Sept. 25	Porier freres	29	New York	Ask that an excess of 10 per cent. paid on goats' hair plush be returned.	Withheld, as the article consisted in part of cotton and linen, although chiefly of goats' hair.
October 4	J. & J. Stuart & Co.	30	New York	Ask that an excess of duty paid on chamois lined gloves, ladies reticules, silk and cotton purses, importations of 18 or 24 months, be returned.	May be returned by virtue of the decision made by the Secretary of the Treasury on the 26th July, 1844.
October 4	L. Grosholz	31	Philadelphia	Ask for the return of an excess of duty paid on French wine, as German wine.	Withheld for further information.
Oct. 10	Thomas F. Evans et al.	32	New York	Ask for a return of duty paid on cudbear	Withheld, as in case No. 11; verdict also as in that case.

* See No. 8 of Secretary's statement. † See No. 6 of Secretary's statement. ‡ See No. 15 of Secretary's statement. § See No. 10 of Secretary's statement.

STATEMENT No. 2—Continued.

Date of petition.	By whom presented.	No.	Residence.	Articles.	Remarks.
1844. Oct. 14	J. Bowen & Co. -	33	New York -	Ask for a return of the excess of duties paid (paid in 1831, 1832, and 1833) on summer cloths and hosiery, and for a return of the duty on silk twist. \$6,096 80.	Withheld for further information.
Oct. 16	E. Pratt & Brothers -	34	Baltimore -	Ask return of difference between 2½ cents per pound duty levied on coil chains as chain cable, instead of 30 per cent. ad valorem, as a manufacture of iron.	Withheld, as coil chain is known and commonly used as chain cable.
Oct. 17	Clark & Hunt -	35	New York -	Ask that the excess of duty paid in 1836, 1837, 1838, on wove shirts, drawers, and cravats, be returned to them.	} Withheld, under decision made by the Secretary of the Treasury on the 24th October, and 16th and 20th days of December last, to restrict the exercise of the authority conferred by the act of Congress, chap. 1,212, approved 3d day of March, 1839; vol. 9, Laws U. S., folio 1012.
Oct. 20	Henry Blake & Co. -	36	Boston -	Ask that the duty paid on silk twist, from 1834 to 1840, be returned to them. Same as No. 13, Secretary's statement.	
Oct. 24	N. Whiting & Co. -	37	Boston -	Ask for the return of duty paid on silk twist, in 1833, 1834, 1835.	
Oct. 31	Abr'm Van Nest -	38	New York -	Asks that the duty paid on worsted plush, in 1838, 1839, and 1840, be returned. \$560 81.	Same as cases Nos. 35, 36, and 37.
Nov. 6	W. Graham -	39	Baltimore -	Asks return of difference between 2½ cents per pound duty levied on coil chain, as chain cable, instead of 30 per cent. as a manufacture of iron. \$400.	Withheld, as in case No. 34.
Nov. 16	Morlot & Scheffer -	40	New York -	Ask for a return of the excess of duty paid on plaid merinos.	Withheld, to await decision on appeal to Supreme Court, at suit of Cary & Co. May now be returned.
Dec. 11	Wetzlan, Diedericks, & Co. -	41	New York -	Ask for a return of duty paid on unbleached linen. \$2,087 75.	Will be returned on receiving statement of importers, and the usual certificates that the duties, exacted were paid into the Treasury; judgment having been obtained by importers against collector Swartwout.

Dec. 27	Lewis & Fairman	-	42	New York	Ask that the excess of duty paid on twist button cloth be returned to them. \$208 27.	Withheld, not being imported in strips, pieces, or patterns, of the size and shape suitable for the manufacture of buttons exclusively.
1845.						
Jan. 15	Benkhard & Hutton	-	43	New York	Ask a return of the difference between 30 per cent. duty payable on silk shawls, and 40 per cent. exacted thereon. Similar to No. 27, Secretary's statement.	Withheld, being an article worn by women, made up in part by hand, but may be paid in conformity with a decision recently made in the circuit court of the United States, that shawls composed of silk are liable only to duty at the rate of 30 per cent ad valorem.
Jan. 17	David Thomas	-	44	Philadelphia	Asks release of the difference between 40 per cent. charged on woollen listings, and 20 per cent. payable thereon as woollen rags or waste.	Under consideration.
Jan. 18	Paton & Stewart	-	45	New York	Ask that the excess of duties paid on worsted line and worsted cravats be returned to them.	Withheld, to await decision of a suit vs. Collector Hoyt, which has been recently decided in favor of importer.
Jan. 20	Cucullu, Lapeyn, & Co.	-	46	New Orleans	Ask that duties paid in error on 100,000 segars be returned to them. Invoice called for 259,000, instead of 159,000. \$214.	Withheld for further information.
Jan. 23	Stellman & Ripplemeyer	-	47	Baltimore	Ask return of the difference between 50 per cent. ad valorem, exacted on cotton goods as ready-made clothing, instead of 30 per cent. payable thereon as cotton goods manufactured in France.	Will be returned.
Jan. 30	Cary & Co.	-	48	New York	Ask for a return of duty paid on thrown silk, in 1840 and 1841. \$775 95.	Withheld, to await decision in Supreme Court of the United States on the question whether, since the 3d day of March, 1839, duties exacted in excess can be recovered by suit against collector, but will be paid under agreement made with Cary & Co., by the Secretary of the Treasury.

COMPTROLLER'S OFFICE, *February 10, 1845.*

J. W. McCULLOH, *Comptroller.*

A.

Circular to the collectors at the principal ports.

TREASURY DEPARTMENT,
Comptroller's Office, June 15, 1840.

SIR: Although the declaratory act now before Congress may be expected to embrace in its provisions the articles hereinafter enumerated, it being questionable whether it could properly affect importations made prior to its passage, it is deemed expedient to call your attention to the following decisions in courts of the United States:

1st. That table covers of worsted and undyed linen, worsted and linen sealots, or sealots and worsted, and linen hearth rugs, are liable only to the duty of fifteen per cent. ad valorem, and as non-enumerated articles, under the act of 14th July, 1832.—(25th article of the 2d section.)

2d. That worsted and woollen cravats or neck comforters, and worsted or woollen knit drawers or shirts, are liable only to the duty of 25 per cent. ad valorem, as *hosiery*.

3d. That twist of silk alone, of silk and mohair, or of silk and any other material, where silk is of chief value, is exempt from duty.

NOTE.—Where worsted is the material of chief value, the article, in accordance with the decisions in the cases of the sealots, &c., is chargeable with the duty of 15 per cent. ad valorem, as a non-enumerated article.

4th. That the sacks or bags in which salt is imported are not chargeable with duty.

5th. That polished plate glass, imported and vended for the purpose of being used in windows, is liable to duty only as window glass.

6th. That enamelled mosaics, not composed of precious stones, but of a composition similar to but purer and heavier than glass, are exempt from duty.

Until further directed, you will be governed by these decisions in all cases hereafter occurring at your ports relating to the articles above mentioned, when the duty chargeable under former instructions shall not amount to a sum on which an appeal can be taken from the circuit to the Supreme Court; and in all cases where the duties, not amounting to \$2,000 on any one importation, have been paid to you under protest, you will issue the prescribed certificate, accompanied by a statement of the facts connected with the case, as satisfactorily shown to you by report of United States appraisers, or otherwise, in order to a return of the duties so paid, or the excess thereof above the rate determined by the court, as the case may be.

Respectfully, &c.

J. N. BARKER, *Comptroller*.

B.

TREASURY DEPARTMENT,
Comptroller's Office, July 5, 1844.

SIR: You will issue a certificate in favor of Paton & Stewart for the sum of the duties exacted from them upon "worsted line" and "mohair

cord," for the recovery of which they lately obtained a verdict against you in the circuit court of the United States, southern district, New York, payable at the Treasury; and you will pay to them the interest and costs, in full satisfaction of the judgment given in said case, out of the accruing revenue.*

Such cases ought to be reported to this office as soon as they are instituted; the defence would then proceed with the knowledge and advice of the department, whose responsible officers might obviate or willingly abide promptly even such *results* as happened in the above case. These certainly ought not to be the first tidings we receive of such suits.

You tell me that suits are daily brought against you to recover duties which you have collected. I will thank you and expect you to report without delay all that have been so instituted, and afterwards each one as soon as it shall be instituted.

With great respect, your obedient servant,

J. W. McCULLOH, *Comptroller.*

EDWARD CURTIS, Esq.,
Collector, New York.

C.

TREASURY DEPARTMENT,

Comptroller's Office, December 2, 1844.

SIR: As it appears, from the statement sent to this office by Mr. P. Chigé, dated 28th ultimo, corroborated by yours of the 22d, that upon several of his importations of brogans, nullifiers, and bottines, at New Orleans, entered by him and passed by the appraisers as such, the impost clerk erroneously calculated the duties payable thereon at the rate chargeable upon boots, instead of the rate payable on shoes, you are hereby intructed to refund to Mr. Chigé, or his legal representative, the excess of duty which you shall ascertain has been erroneously collected from him in the manner aforesaid; and in your accounts you will refer to this letter, by its date, as your authority for so doing.

With great respect, your obedient servant,

J. W. McCULLOH, *Comptroller.*

THOMAS BARRETT, Esq.,
Collector, New Orleans.

D.

TREASURY DEPARTMENT,

Comptroller's Office, August 31, 1844.

SIR: In reply to your letter of the 11th May last, I have to inform you that I have requested the collector at New York to transmit to this office, when you shall desire it, a statement of the importations of linen by

* It subsequently appeared that the collector had duly reported this case, as well as the rest of those herein referred to.

J. W. McCULLOH.

Gihon et al., in the year 1836, showing the duties that may have been exacted thereon in excess, alleged to be \$12,986 29, and to recover which their suit was brought and judgment obtained against Samuel Swartwout, late collector, and another showing the deposits made by him to the credit of the Treasurer of the United States, and payments to defray current authorized expenses of the custom-house, or to discharge Treasury drafts, notes, &c., for which said duties may, in whole or part, be held to have been disbursed by said Swartwout, that I may give such directions, under the act of Congress approved 3d March, 1839, as its provisions and the facts may warrant, when Gihon et al. shall wish to have their suit settled in the manner that the suit of Taylor, Little, & Co. was closed, to wit: by refunding to them such amount of duties as shall have been so certified to have been exacted in excess, and deposited to the credit of the Treasurer of the United States, paid to defray current authorized expenses at the custom-house, or to discharge Treasury drafts, or notes, &c., upon their causing the judgment which they have obtained for damages, costs, and charges, against said Swartwout, to be entered satisfied, and executing a writing, to be approved by the United States district attorney, agreeing that the appeal depending in their case on writ of error in the Supreme Court of the United States be dismissed, without costs to either party, as against the other.

Messrs. Taylor, Little, & Co. claimed interest, but it was not allowed them; nor has it been to any one, except when it has been found necessary to protect a collector who was fulfilling his duties, or who had discharged all of his obligations. Their judgment was for \$14,805 86 damages, including \$4,580 28 interest; and it was settled by refunding the sum of the duties (\$10,225 58) which had been collected in excess, and paid over to the Treasury.

If Gihon et al. shall wish to have their case settled in like manner, they should apply to this bureau, as usual, by petition, giving therein a statement of the facts of their case, verify it by an affidavit of one of them, and corroborate its averments by such evidence as Henry Coe, Henry W. Ogden, D. S. Lyon, deputy collector, Samuel Swartwout, collector, and others, can give, to prove that the duties reclaimed were paid in excess and under protest; and their petition and proofs should refer to and be connected with the statement which I have requested the collector to transmit to this office as aforesaid.

With great respect, your obedient servant,

J. W. McCULLOH, *Comptroller.*

GEORGE CURTIS, Esq.,

Attorney at Law, 39 Pine street, New York.

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TREASURY DEPARTMENT,
Comptroller's Office, August 31, 1844.

SIR: When you shall be requested on the part of Gihon et al., I will thank you to transmit to this office a statement of their importations, in the year 1836, of the linen referred to in the enclosed printed view of their suit against Samuel Swartwout; also, of the duties collected on said importations, and the deposits made to the credit of the Treasurer of the United

States, and payments to defray authorized expenses of the customs, and to discharge Treasury drafts, notes, &c., for which said duties may, in whole or part, be held to have been disbursed by said Swartwout; to accompany their petition and proofs of protest in usual form; to obtain a return of said duties, as shall be found to have been exacted from them in error, and paid over by said collector to or for the Government of the United States.

With great respect, your obedient servant,

J. W. McCULLOH, *Comptroller*.

C. P. VAN NESS, Esq.,

Collector, New York.

E.

Circular to the collectors of the principal ports.

TREASURY DEPARTMENT,

Comptroller's Office, June 27, 1840.

SIR: I enclose, herewith, a copy of the decision of the Secretary of the Treasury on the question of refunding duties in certain cases paid on linen drillings.

Until further directed, you will be governed by this decision in all cases occurring at your port of importations of drillings, although colored by artificial means, if known in commerce as "bleached or unbleached linens," if yourself and the district attorney are satisfied that, so far as the United States are concerned, it would be hopeless to carry the case occurring before the courts, and when the amount of duty chargeable under former instructions shall not admit of an appeal to the Supreme Court, and where the duties, not amounting to two thousand dollars on any one importation, have been paid to you under protest. In such cases, you will issue the prescribed certificate, accompanied by a statement of the facts connected with the case, as satisfactorily shown to you by report of the United States appraisers, or otherwise, in order to a return of the duties so paid.

Very respectfully, &c.

J. N. BARKER, *Comptroller*.

TREASURY DEPARTMENT, *June 26, 1840.*

SIR: Respecting the case of Messrs. Adams, Horner, & Co., reported on in yours of the 24th instant, in which the parties claim a return of duties paid *under protest* on certain linens as brown linen drills, unbleached, I have to remark, that if the collector and district attorney are satisfied that it is hopeless to carry this or any similar cases before the court, so far as the United States is concerned, there seems to be no alternative left, other than a return of the duties. The papers are returned herewith.

I am, &c.

LEVI WOODBURY,
Secretary of the Treasury.

JAMES N. BARKER, Esq.,

Comptroller.

F.

COLLECTOR'S OFFICE, NEW YORK,

September 7, 1844.

SIR: As desired by your several letters of the 30th ultimo, I have the honor to return, herewith, the evidence relating to the claims for excess of duties paid, respectively, by McCurdy & Aldrich, Porter, Denny, & Co., and Philip & Eytinge; the said excesses paid having been this day refunded to the several claimants, agreeably to your instructions.

With great respect, your obedient servant,

C. P. VAN NESS.

J. W. McCULLOH, Esq.,

Comptroller of the Treasury.

H. D. Aldrich, one of the firm of McCurdy & Aldrich, of the city of New York, being duly sworn, doth depose and say, that, to the best of his knowledge and belief, the several statements contained in the petition of McCurdy & Aldrich, the affidavit of David S. Lyon, the certificate of Samuel Swartwout, and the affidavit of Cuthbert C. Gordon, (which are annexed hereto,) relative to the said importations and duties, are true, as therein set forth.

HERMAN D. ALDRICH.

Sworn to before me, this third day of September, 1844.

JOSEPH STRONG,

Commissioner of Deeds.

The petition of McCurdy & Aldrich, of the city of New York, having a claim against the United States Government, respectfully represents:

That McCurdy & Aldrich paid to the Government of the United States, during the years 1835 and 1836, an excess of duty of sixteen hundred and eighty-four dollars and sixty cents on wove shirts and drawers.

That the aforesaid firm objected and protested to the collector, at the time of making their respective entries, to the duties exacted on the aforesaid articles.

That the aforesaid firm stated that they should hold the United States liable for the return of the excess of duties paid upon wove shirts and drawers as aforesaid, as by reference to the accompanying affidavit of David S. Lyon, the then deputy collector, and the confirming testimony of the same, by Samuel Swartwout, late collector, will fully appear.

Your petitioners further represent, that it has been decided by the United States courts, that the articles of wove shirts and drawers are subject only to a duty of twenty-five per cent. (rightfully being classed as hosiery.)

Your petitioners, believing that the evidence of said claim for refunding the above-named sum will be satisfactory to you, respectfully request payment to them of the amount of said excess of duties paid by the aforesaid firm upon wove shirts and drawers, being \$1,684 60.

Your petitioners further state, that they are not in arrears with nor in any way indebted to the United States, and that the aforesaid claim has not been alienated by assignment or operation of law, but forms a part of the effects of the aforesaid firm.

McCURDY & ALDRICH.

Hon. J. W. McCULLOH,

First Comptroller of the Treasury, Washington.

Southern District of New York :

I, David S. Lyon, being duly sworn, do depose and say, that during the years 1835 and 1836 was a deputy collector for the port of New York.

That, during said period, Messrs. McCurdy & Aldrich entered at the custom-house at New York certain quantities of wove shirts and drawers, as per schedule, signed by the present collector and this deponent. That, at the time of making their entries of the aforesaid articles, they remonstrated, objected, and protested, to the rates of duties then and there charged on said articles, and claimed that wove shirts and drawers were liable to a duty of twenty-five per centum, and no more; and notified this deponent that they should hold the collector and the Government liable for the excess thus exacted by the collector.

That this deponent did state to the then collector, Samuel Swartwout, and notified him, as was his invariable rule and practice to inform the collector, from time to time, of all such remonstrances, objections, and protests, and notifications.

That this deponent has, by request of said firm of McCurdy & Aldrich, recently made examination of the entries on file at the custom-house, referred to in the certificate of the present collector, Edward Curtis; and that he has not been employed, nor is he now employed, by said importers, to aid or advocate any claim they may have made or may make, for the return of any duties which they assert have been unlawfully exacted from them; and, further, that this deponent has no interest in any claim of the aforesaid firm on the Treasury Department of the United States.

DAVID S. LYON.

Sworn to before me, the 22d June, 1844.

S. RAPALJE.

NEW YORK, June 25, 1844.

I have read over the within affidavit of David S. Lyon, Esq., and have no hesitation in saying that I believe the statements therein made are true.

SAMUEL SWARTWOUT,

Late Collector.

UNITED STATES OF AMERICA, *City and County of New York :*

Cuthbert C. Gordon, being duly sworn, doth depose and say, that he was a clerk in the importing house of McCurdy & Aldrich, during the years 1835 and 1836, and, as such clerk, he attended to their custom-house business. That, during the said period, the said firm imported certain quanti-

ties of wove shirts and drawers, as per statement signed by Edward Curtis, the present collector, and David S. Lyon, late deputy collector, and entered the same at this port, during the collectorship of Samuel Swartwout, under protest.

And, further, that at the time of making their entries, the said importers objected and protested to the rates of duties exacted on the said articles, considering them as hosiery, and, as such, liable to a duty of twenty-five per centum only, instead of fifty per centum, as demanded, exacted, and paid; and that the then collector, Samuel Swartwout, or the then deputy collector, David S. Lyon, was informed that the said firm would hold the collector and the Government responsible for a return of the excess of duties thus illegally exacted on the said articles.

That the said firm had frequent altercations with the said deputy collector, David S. Lyon, in relation to the duties demanded on said articles, always objecting to the payment of more than twenty-five per centum duty, and insisting that the excess of duty beyond that rate was illegally exacted.

And this deponent further says, that he is not interested, either directly or indirectly, in the claim which said McCurdy & Aldrich have made or may make upon the Treasury Department, for return of duties, as per said statement signed by Edward Curtis, the present collector, and David S. Lyon, late deputy collector.

CUTHBERT C. GORDON.

Sworn before me, the 29th June, 1844.

JOSEPH STRONG, Commissioner of Deeds.

Statement of wove shirts and drawers imported by McCurdy & Aldrich from England, and entered at the port of New York, in the years 1835 and 1836.

Date of entries.	Vessels.	Marks.	Numbers and articles.	Sterling.	Cost in dollars.	Duty paid at 50 per ct.	Correct duty at 25 per ct.	Difference.	Amount claimed.
1835.				£ s. d.					
June 26	Carroll of Carrollton	Mc. A.	670, 671, wove woollen shirts and drawers -	292 3 6	\$1,402	\$658 94	\$343 49	\$315 46	
Aug. 15	Ontario -	M. A. C.	96, 97, wove lambs' wool shirts and drawers	111 12 2	536	251 92	131 32	120 60	
Aug. 8	Samson -	M. A. C.	81, 84, wove merino shirts and drawers -	312 17 8	1,502	705 94	367 99	337 95	
1836.									
Aug. 6	Roscoe -	—	45, 46, wove merino shirts and drawers -	163 7 0	784	344 96	188 16	156 80	
Aug. 6	Caledonia -	Mc. A.	247, wove woollen shirts and drawers -	169 0 0	811	356 84	194 64	162 20	
Aug. 6	Thomas Dickason -	Mc. A.	191, wove lambs' wool shirts and drawers	144 0 0	691	304 04	165 84	138 20	
Aug. 12	Europe -	Mc. A.	316, wove merino shirts and drawers -	165 0 0	792	348 48	190 08	158 40	
Aug. 26	Columbus -	—	47, 48, wove woollen shirts and drawers -	307 7 0	1,475	649 00	354 00	295 00	
									\$1,684 60

DAVID S. LYON.

COLLECTOR'S OFFICE, NEW YORK, June 19, 1844.

At the request of H. D. Aldrich, one of the firm of Messrs. McCurdy & Aldrich, I certify that, upon an examination of the original entries, I find that the vessels, dates of entries, sterling cost, duties, and times of payment, are correctly stated in the above list; and that the excess of duties paid and now claimed by McCurdy & Aldrich, on wove shirts and drawers, is sixteen hundred and eighty-four dollars and sixty cents. (\$1,684 60.)

EDWARD CURTIS, *Collector.*

Statement relative to the duties paid on certain importations of shirts and drawers, by Messrs. McCurdy & Aldrich.

Nature of payment.	Amount paid.	When paid.	Nett receipts of the week in which such payments are included on the books of the custom-house.		Sums deposited to the credit of the Treasurer of the United States.	Where deposited.	Date of imports.	Remarks.
			Amount.	Week ending				
Cash duty per Samson -	\$705 94	Aug.10, 1835	\$413,731 46	Aug.22, 1835	\$413,731 46	\$300,000 00 America - 113,731 46 Manhattan.	Aug.25, 1835.	
Cash duty per Ontario -	251 92	Aug.22, 1835	408,803 57	Aug.29, 1835	408,803 57	300,000 00 Manhattan	Sept. 1, 1835.	
Cash duty per Carroll of Carrollton -	658 94	Aug.28, 1835		Aug.20, 1836	448,000 00	108,803 57 Mechanics'.	Aug.23, 1836.	
Cash duty per Caledonia -	356 84	Aug.10, 1836	447,785 70	Sept.10, 1836	434,000 00	300,000 00 Manhattan	Sept.13, 1836.	
Cash duty per Columbus -	649 00	Aug.29, 1836	433,776 95	Oct. 8, 1836	353,000 00	148,000 00 Mechanics'.		
Cash duty per Roscoe -	344 96	Oct. 4, 1836	200,990 91			125,000 00 Mechanics'.		
Cash duty per T. Dickason	304 04	Oct. 4, 1836				248,000 00 America.		
Cash duty per Europe -	348 48	Oct. 4, 1836				125,000 00 Mechanics'.	Oct. 11, 1836	A sum retained account- ed for in this week.
						228,000 00 America.		

CUSTOM-HOUSE, NEW YORK, *June 19, 1844.*

I certify that the above is a true statement, made up from the records of this office, by which it appears that the duties collected from Messrs. McCurdy & Aldrich have been paid into the Treasury of the United States, by deposits applying to such receipts; and also that the said duties have been duly credited to the United States in the accounts of the customs of this district. It is averred that oral protest was made before payment of the same, but no written protests are found in this office.

EDWARD CURTIS, *Collector.*

TREASURY DEPARTMENT,
Comptroller's Office, August 30, 1844.

SIR: As I should accept the enclosed evidence, with the oath hereinafter required, as satisfactory that McCurdy & Aldrich paid duties in excess under oral protest at the port of New York, to its collector, in the years 1835 and 1836, upon eight importations of wove shirts and drawers, known as hosiery, and that said duties were duly credited in his accounts of the customs, and deposited to the credit of the Treasurer of the United States, you are hereby instructed, when either member of said firm shall have made oath that, to the best of his knowledge and belief, the several statements contained in their petition, the affidavit of David S. Lyon, the certificate of Samuel Swartwout, and affidavit of Cuthbert C. Gordon, relative to said importations and duties, are true, as therein set forth, to refund to said McCurdy & Aldrich so much of said excess as, upon re-examination, you shall find to have been collected and so deposited; also, to take duplicate receipts for the same, to charge its sum in your account of duties refunded, that were unascertained or paid under protest, and to refer therein to this letter, by its date, as your authority for so doing.

And you will then transmit said evidence, with notice of said payment, to this office, soon after it shall have been made.

With great respect, your obedient servant,

J. W. McCULLOH, *Comptroller.*

C. P. VAN NESS, Esq.,
Collector, New York.

G.

TREASURY DEPARTMENT,
Comptroller's Office, August 30, 1844.

SIR: As I should consider the enclosed evidence, with the affidavit hereinafter required, satisfactory proof that Paton & Stewart paid the sum of \$3,353 29 as duties in excess, under oral protest, at the port of New York, to its collector, in the years 1834, 1835, 1836, 1837, and 1838, upon the several importations of silk twist, worsted, linen, and wove shirts and drawers, known as hosiery, therein specified; that said duties were credited in his accounts of the customs, and deposited or paid to the credit of the Treasurer of the United States, excepting the items noted with red ink upon the statement of entries, together making the sum of \$670 03, and leaving a balance amounting to \$2,683 26; of which excess you are hereby instructed, when either member of said firm shall have made oath that, to the best of his knowledge and belief, the several statements contained in their petition, the affidavit of David S. Lyon, and certificate of Samuel Swartwout, relative to said importations and duties, are true, as therein set forth, to refund to Paton & Stewart so much as you shall find, upon re-examination, to have been collected in excess, and deposited or paid over directly or indirectly to the credit of the Treasurer of the United States; also, to take duplicate receipts of the same, to charge its sum in your accounts of duties refunded that were unascertained or paid under protest, and to refer therein to this letter, by its date, as your authority for so doing.

And you will please return the enclosed evidence, with notice of said payment, to this office, soon after it shall have been made.

With great respect, your obedient servant,

J. W. McCULLOH, *Comptroller.*

C. P. VAN NESS, Esq.,
Collector, New York.

COLLECTOR'S OFFICE,
New York, September 7, 1844.

SIR: From the enclosed supplementary statement in the matter of Paton & Stewart's claim for excess of duties paid by them, referred to in your letter of the 30th ultimo, it appears that the sum of \$95 92 only, instead of the sum of \$670 03, as therein stated, should be deducted from the amount of said claim. Previous to the adjustment thereof, the documents are again submitted for your approval.

With great respect, your obedient servant,

C. P. VAN NESS.

J. W. McCULLOH, Esq.,
Comptroller of the Treasury.

TREASURY DEPARTMENT,
Comptroller's Office, September 10, 1844.

SIR: As it appears from the original and supplementary statements received with your letter of 7th instant, and now returned to you, that the sum of \$3,353 29, which had been collected in excess from Paton & Stewart, as duties on sundry importations of wove shirts and drawers, worsted line, and silk twist, therein specified, only the sum of \$95 92 has not been paid over to the Treasurer of the United States, you are therefore hereby instructed to refund to them the amount of said excess, less the aforesaid sum of \$95 92, to take duplicate receipts for the same, to refer in your accounts to this letter, by its date, as your authority for so doing; and when you shall have made said payment, to return the enclosed statements, &c., to this office.

With great respect, your obedient servant,

J. W. McCULLOH, *Comptroller.*

C. P. VAN NESS, Esq.,
Collector, New York.

CUSTOM-HOUSE, NEW YORK,
Collector's Office, September 18, 1844.

SIR: The several statements relating to the claim of Messrs. Paton & Stewart for return duties, enclosed in your letter of the 10th instant, are

herewith returned, said claim having been adjusted, agreeably to your instructions.

With great respect, your obedient servant,

C. P. VAN NESS.

J. W. McCULLOH, Esq., *Comptroller*.

David Stewart, one of the firm of Paton & Stewart, of the city of New York, being duly sworn, doth depose and say, that, to the best of his knowledge and belief, the several statements contained in the petition of Paton & Stewart, the affidavit of David S. Lyon, and the certificate of Samuel Swartwout, (which are hereto annexed,) relative to said importations and duties, are true, as therein set forth.

DAVID STEWART.

Sworn to before me, this third day of September, 1844.

J. BENTWOOD,

Notary Public.

The petition of Paton & Stewart, merchants, of the city of New York, having a claim against the United States Government, respectfully represents :

That they paid the Government of the United States, during the years 1834, 1835, 1836, 1837, and 1838—

Upon wove shirts and drawers, an excess of duty of	-	-	\$2,657 25
Upon worsted line, an excess of duty of	-	-	550 60
Upon silk twist, an excess of duty of	-	-	145 44

Amounting, in the aggregate, to	-	-	-	<u>3,353 29</u>
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That your petitioners objected and protested to the collector, at the time of making their entries, to the duties exacted on the aforesaid articles, and that they paid duties exacted on silk twist, and upon wove shirts and drawers and worsted line, upon compulsion.

That the aforesaid importers stated that they should hold the collector and the Government of the United States liable for the return of the duties exacted and paid upon silk twist and worsted line, and the excess of duties exacted and paid upon wove shirts and drawers, as per reference to the accompanying affidavit of Mr. David S. Lyon, the then first deputy collector, and the confirming testimony of the same, by Samuel Swartwout, Esq., late collector, will fully appear.

Your petitioners further represent, that it has been decided by the United States courts that the articles of silk twist and worsted line belong to the class of free goods, and that wove shirts and drawers are subject to a duty of twenty-five per centum, and no more.

Your petitioners, believing that the evidence of their claim for the refunding the amount of duties upon silk twist and worsted line, and the excess of duties paid and now claimed upon wove shirts and drawers, will be satisfactory to you, respectfully request payment to them of the

amount of duties paid upon silk twist and worsted line, \$696 04; and the excess paid over and above 25 per centum upon wove shirts and drawers, \$2,657 25—amounting, in the aggregate, to \$3,353 29, as per statement signed by C. P. Van Ness, Esq., collector, and Mr. David S. Lyon, late first deputy collector.

Your petitioners further state, that they are not in arrears with or in any way indebted to the United States; nor has the aforesaid claim been alienated by assignment or operation of law; and, further, that Thomas Paton and David Stewart, during the aforesaid period, were, and that they are now, engaged in the importing business; that they are not individually or collectively in arrears with or in any way indebted to the United States.

PATON & STEWART.

HON. JAMES W. McCULLOH,

First Comptroller of the Treasury.

**SOUTHERN DISTRICT OF NEW YORK, } ss :
City of New York,**

I, David S. Lyon, being duly sworn, do depose and say, that in the years 1834, 1835, 1836, 1837, and 1838, I was a deputy collector for the port of New York, and that during those years Messrs. Paton & Stewart, of the city of New York, merchants, imported, and entered and paid duties on, certain merchandise, called silk twist, worsted line, and wove shirts and drawers, as per statement and certificate given under the hand of the present collector, and which is identified as the document herein referred to by the signature of this deponent; that, at the respective times at which said goods were entered, the said importers remonstrated, objected, and protested, against the rates of duties then and there charged, exacted, and demanded and paid, on the aforesaid articles, and that they then notified this deponent that they held the then collector and the Government liable for the excess of duties thus exacted upon the aforesaid articles; that this deponent informed the then collector of the notifications, objections, and protestations, of said importers, in relation to the rates of duties then demanded on the aforesaid articles imported by them; that this deponent has not been, and is not now, in the employment of said importers, nor is he interested in this or any claim they are about making for the excess of duties which they say has been illegally exacted from them.

DAVID S. LYON.

Sworn to before me, the fifth day of August, 1844.

S. RAPALJE.

At the request of Paton & Stewart, I have read over the above affidavit of Mr. David S. Lyon, late deputy collector, and have no hesitation in saying that I believe the statements therein made are true.

SAMUEL SWARTWOUT,

Late Collector.

Supplementary statement in the matter of Paton & Stewart's claim for return duties on twist, hosiery, &c., exhibiting the weekly balance of the collector's cash account, (after deducting payments to defray authorized expenses of the customs, and to discharge Treasury notes, &c.) from May 5 to December 31, 1838, and the final disposition made of said balance to December 31, 1838.

Week ending	Cash balance on hand.	Sums placed in separate account to credit of the Treasurer of U. S., and held subject to his draft.	Remarks.
May 5, 1838	\$71,175 42	-	Transferred to next account.
May 12, 1838	96,144 57	-	Do.
May 19, 1838	142,380 56	-	Do.
May 26, 1838	177,850 64	-	Do.
June 2, 1838	219,803 85	-	Do.
June 9, 1838	340,763 04	-	Do.
June 16, 1838	601,159 96	\$500,000 00	\$101,159 96 carried to next account.
June 23, 1838	349,502 40	250,000 00	99,502 40 do.
June 30, 1838	249,111 22	150,000 00	99,111 22 do.
July 7, 1838	273,019 36	200,000 00	73,019 36 do.
July 14, 1838	271,983 49	175,000 00	96,983 49 do.
July 21, 1838	298,640 39	200,000 00	98,640 39 do.
July 28, 1838	364,049 21	250,000 00	114,049 21 do.
Aug. 4, 1838	327,650 93	250,000 00	77,650 93 do.
Aug. 11, 1838	350,477 98	300,000 00	50,477 98 do.
Aug. 18, 1838	337,457 41	300,000 00	37,457 41 do.
Aug. 25, 1838	321,664 13	250,000 00	71,664 13 do.
Sept. 1, 1838	236,403 97	150,000 00	86,403 97 do.
Sept. 8, 1838	402,585 53	350,000 00	52,585 53 do.
Sept. 15, 1838	354,895 20	300,000 00	54,895 20 do.
Sept. 22, 1838	337,970 22	300,000 00	37,970 22 do.
Sept. 29, 1838	239,560 56	150,000 00	89,560 56 do.
Oct. 6, 1838	284,362 06	250,000 00	34,362 06 do.
Oct. 13, 1838	262,930 63	225,000 00	37,930 63 do.
Oct. 20, 1838	249,020 99	225,000 00	24,020 99 do.
Oct. 27, 1838	228,520 66	200,000 00	28,520 66 do.
Nov. 3, 1838	260,515 52	225,000 00	35,515 52 do.
Nov. 10, 1838	252,848 44	225,000 00	27,848 44 do.
Nov. 17, 1838	285,021 48	275,000 00	10,021 48 do.
Nov. 24, 1838	238,957 58	225,000 00	13,957 58 do.
Dec. 1, 1838	138,391 04	130,000 00	8,391 04 do.
Dec. 8, 1838	154,328 75	145,000 00	9,328 75 do.
Dec. 15, 1838	92,524 23	80,000 00	12,524 23 do.
Dec. 22, 1838	225,544 14	220,000 00	5,544 14 do.
Dec. 31, 1838	33,565 44	33,565 74	On the 31st of December, 1838, the balance of the "separate account with the Treasurer of the United States," (after crediting this \$33,565 74,) was \$94,567 69, but the account was finally balanced and closed by a special payment to the receiver general, on the 31st of August, 1840, of \$90,274 17, and a further payment on the 7th of September, 1840, of \$1,140. Thus the several amounts which were placed to this account were duly accounted for, including the balance of Collector Hoyt's general cash account of customs to December 31, 1838; and all the receipts credited in said cash account, to December 31, 1838, were consequently paid either directly or indirectly into the United States Treasury.

CUSTOM-HOUSE, NEW YORK, September 7, 1844.

I certify that the foregoing is a true statement from the records of this office, from which and the annexed statement, dated July 26, 1844, it appears that the duties collected from Messrs. Paton & Stewart have been paid into the Treasury of the United States by deposits, and applying to such receipts, excepting the sum of \$95 92 paid on the 26th March, 1836.

C. P. VAN NESS, Collector.

Wash ending	Every reference on receipt	Every receipt on receipt of duty to be paid to the Treasury of the United States	Receipts
May 5, 1838	\$71,115 12		Transferred to next account
May 12, 1838	52,564 37		Do
May 19, 1838	142,520 00		Do
May 26, 1838	157,030 00		Do
June 2, 1838	212,803 55		Do
June 9, 1838	350,707 00		Do
June 16, 1838	401,120 00		Do
June 23, 1838	319,807 50		Do
June 30, 1838	410,111 57		Do
July 7, 1838	373,040 33		Do
July 14, 1838	477,767 48		Do
July 21, 1838	328,040 33		Do
July 28, 1838	354,010 00		Do
Aug 4, 1838	377,050 33		Do
Aug 11, 1838	360,777 00		Do
Aug 18, 1838	357,047 41		Do
Aug 25, 1838	321,060 12		Do
Sept 1, 1838	352,403 00		Do
Sept 8, 1838	402,520 55		Do
Sept 15, 1838	345,520 33		Do
Sept 22, 1838	337,010 33		Do
Sept 29, 1838	339,080 33		Do
Oct 6, 1838	334,882 00		Do
Oct 13, 1838	337,330 33		Do
Oct 20, 1838	310,000 00		Do
Oct 27, 1838	322,540 00		Do
Nov 3, 1838	304,310 33		Do
Nov 10, 1838	323,000 00		Do
Nov 17, 1838	325,000 00		Do
Nov 24, 1838	325,000 00		Do
Dec 1, 1838	325,000 00		Do
Dec 8, 1838	325,000 00		Do
Dec 15, 1838	325,000 00		Do
Dec 22, 1838	325,000 00		Do
Dec 29, 1838	325,000 00		Do

On the 21st of December, 1838, the balance of the "General account with the Treasury of the United States," (after deducting the \$95 92) was \$25,520 00. The account was finally balanced and closed by a receipt payment to the Treasury of the United States on the 21st of August, 1840, of \$20,274 17, and a receipt payment to the 7th of December, 1840, of \$1,400. Thus the several accounts which were placed to this account were never greater than \$25,520 00. In the several accounts of Collector Van Ness's general cash account of customs at New York, the balance of the "General account with the Treasury of the United States" was \$25,520 00 on the 21st of December, 1838, and on the 21st of December, 1840, the balance was \$25,520 00.

Statement relative to the duties paid on transportation of mails

Name of payment	Date paid	When paid	Amount	Week ending
Cash duty, per S. Richards	237 60	Mar. 23, 1833	\$112,678 93	Mar. 23, 1834
Cash duty, per Philadelphia	27 18	Mar. 20, 1834	202,729 12	Mar. 21, 1834
Cash duty, per President	128 00	Aug. 16, 1834	202,629 00	Aug. 20, 1834
Cash duty, per Europe	2 28	Aug. 22, 1834		
Cash duty, per St. Andrew	109 01	Sept. 12, 1834	202,729 00	Sept. 20, 1834
Cash duty, per United States	17 28	Sept. 27, 1834	202,729 78	Sept. 30, 1834
Cash duty, per Ajax	109 00	Nov. 14, 1834	17,000 00	Nov. 22, 1834
Cash duty, per St. George	21 40	Dec. 15, 1834	108,221 11	Dec. 27, 1834
Cash duty, per Hammond	270 27	Aug. 5, 1835	202,729 21	Aug. 15, 1835
Bond duty, per Montreal	30 32	Aug. 5, 1835		
Cash duty, per Southampton	62 00	Sept. 22, 1835	202,729 19	Sept. 30, 1835
Cash duty, per Garrison	28 12	Nov. 2, 1835	412,323 27	Nov. 7, 1835
Cash duty, per Montreal	27 00	Nov. 7, 1835	412,323 14	Nov. 14, 1835
Cash duty, per Garrison	28 00	Feb. 3, 1836	202,729 27	Feb. 6, 1836
Cash duty, per Philadelphia	42 40	Mar. 8, 1836		
Cash duty, per Philadelphia	60 80	Mar. 8, 1836	202,729 22	Mar. 15, 1836
Cash duty, per Garrison	30 00	Mar. 11, 1836		
Cash duty, per Helen	22 04	Mar. 26, 1836	194,726 73	Mar. 26, 1836
Cash duty, per Toronto	104 22	Mar. 28, 1836	204,908 49	Mar. 31, 1836
Cash duty, per Westminster	22 18	Apr. 22, 1836	196,309 03	May 7, 1836
Cash duty, per London	60 44	May 7, 1836	202,729 07	May 14, 1836
Cash duty, per Garrison	218 24	July 14, 1836	202,729 03	July 23, 1836
Cash duty, per Southampton	249 12	July 28, 1836	202,729 07	Aug. 5, 1836
Bond duty, per London	17 20	Aug. 5, 1836		
Cash duty, per Virginia	12 32	Aug. 4, 1836	202,729 07	Aug. 12, 1836
Bond duty, per Montreal	20 20	Aug. 16, 1836	447,729 70	Aug. 20, 1836

Statement relative to the duties paid on importations of shirts

Nature of payment.	Duty paid.	When paid.	Nett receipts of the week in which such payments are included on the books of the custom-house.	
			Amount.	Week ending
Cash duty, per S. Richards -	\$37 60	Mar. 22, 1834	\$112,478 23	Mar. 22, 1834
Cash duty, per Philadelphia -	37 13	Mar. 20, 1834	335,739 15	Mar. 31, 1834
Cash duty, per President -	163 09	Aug. 19, 1834	} 292,269 90	Aug. 30, 1834
Cash duty, per Europe -	2 35	Aug. 22, 1834		
Cash duty, per St. Andrew -	109 51	Sept. 12, 1834		
Cash duty, per United States -	11 28	Sept. 27, 1834	392,997 78	Sept. 30, 1834
Cash duty, per Ajax -	109 98	Nov. 14, 1834	171,000 76	Nov. 22, 1834
Cash duty, per St. George -	31 49	Dec. 16, 1834	138,864 11	Dec. 27, 1834
Cash duty, per Samson -	329 47	Aug. 5, 1835	} 256,611 21	Aug. 15, 1835
Bond duty, per Montreal -	36 32	Aug. 8, 1835		
Cash duty, per Southerner -	64 99	Sept. 25, 1835		
			289,083 19	Sept. 30, 1835
Bond duty, per Samson -	93 12	Nov. 3, 1835	413,323 37	Nov. 7, 1835
Bond duty, per Montreal -	37 00	Nov. 7, 1835	439,215 14	Nov. 14, 1835
Bond duty, per Samson -	93 00	Feb. 3, 1836	265,751 87	Feb. 6, 1836
Cash duty, per Philadelphia -	48 40	Mar. 8, 1836	} 222,891 32	Mar. 19, 1836
Cash duty, per Philadelphia -	96 60	Mar. 8, 1836		
Cash duty, per Samson -	36 96	Mar. 11, 1836		
Cash duty, per Helen -	95 92	Mar. 26, 1836		
Cash duty, per Toronto -	104 28	Mar. 28, 1836	264,905 49	Mar. 31, 1836
Cash duty, per Westminster -	39 16	Apr. 28, 1836	126,899 03	May 7, 1836
Cash duty, per Louisa -	66 44	May 7, 1836	289,710 67	May 14, 1836
Cash duty, per Samson -	328 24	July 14, 1836	387,390 83	July 23, 1836
Cash duty, per Shakspeare -	549 12	July 28, 1836	} 271,603 87	Aug. 6, 1836
Bond duty, per Louisa -	17 20	Aug. 2, 1836		
Cash duty, per Virginian -	12 32	Aug. 4, 1836		
			300,254 67	Aug. 13, 1836
Bond duty, per Montreal -	20 80	Aug. 16, 1836	447,785 70	Aug. 20, 1836

and drawers, worsted line, and silk twist, by Paton & Stewart.

Sums deposited to the credit of the Treasurer of the United States.	Where deposited.	Date of deposite.	Remarks.
\$162,478 23	\$125,000 00 Mechanics' -	Mar. 25, 1834	Deposite includes \$50,000 previously retained.
250,000 00	37,478 23 Manhattan. -	Mar. 31, 1834	\$85,739 15 retained, and accounted for in the following weeks.
	105,000 00 Manhattan -		
	145,000 00 Mechanics'. -		
292,269 90	{ 154,000 00 Mechanics' -	Sept. 2, 1834.	
227,255 36	{ 138,269 90 Manhattan. -	Sept. 23, 1834	\$20,000 retained; subsequently accounted for.
	152,000 00 America -	Sept. 30, 1834	\$82,997 78, balance, retained; accounted for in the next week.
330,000 00	72,255 36 Manhattan. -		
	155,000 00 Mechanics' -		
	175,000 00 Manhattan. -		
171,000 76	70,000 00 America -	Nov. 25, 1834.	
	101,096 76 Manhattan. -		
113,864 11	49,500 00 Manhattan -	Dec. 30, 1834	Balance retained, \$65,000; accounted for in week ending January 10, 1835.
	64,364 11 Mechanics'. -		
256,611 21	Manhattan -	Aug. 18, 1835.	
275,000 00	100,000 00 Manhattan -	Sept. 30, 1835	Balance retained, \$14,083 19, not carried to next account, but brought in the account for the week ending January 9, 1834; and the balance, January 16, 1836, after accounting for this sum, was \$51 31.
	175,000 00 Mechanics'. -		
410,000 00	Mechanics' Bank -	Nov. 10, 1835	\$3,323 37 retained, and subsequently accounted for.
440,000 00	70,000 00 Mechanics' -	Nov. 17, 1835.	
	370,000 00 America. -		
265,000 00	Mechanics' -	Feb. 9, 1836	On the 22d March, the balance carried to new account was reduced to \$13 80.
223,000 00	40,000 00 America -	Mar. 22, 1836.	
104,000 00	183,000 00 Manhattan. -	Mar. 29, 1836	\$80,769 53 retained, and <i>not accounted</i> for by Collector Swartwout.
	Manhattan -		
200,000 00	50,000 00 Manhattan -	Mar. 31, 1836	Retained for payments to officers, and so applied, \$64,905 49; the balance, April 30, being \$49 42.
	150,000 00 Mechanics'. -		
126,000 00	60,000 00 Mechanics' -	May 10, 1836	Balance carried to next account, and subsequently accounted for.
	66,000 00 Manhattan. -		
290,000 00	100,000 00 Manhattan -	May 18, 1836.	
	190,000 00 America. -		
388,000 00	200,000 00 America -	July 26, 1836.	
	188,000 00 Mechanics'. -		
272,000 00	{ 100,000 00 Mechanics' -	Aug. 9, 1836.	
	{ 172,000 00 America. -		
300,000 00	150,000 00 America -	Aug. 16, 1836	Balance carried to next account, and subsequently accounted for.
	150,000 00 Manhattan. -		
448,000 00	300,000 00 Manhattan -	Aug. 23, 1836.	
	148,000 00 America. -		

STATEMENT—

Nature of payment.	Duty paid.	When paid.	Nett receipts of the week in which such payments are included on the books of the custom-house.	
			Amount.	Week ending
Cash duty, per Mary Howland	\$136 40	Sept. 9, 1836	\$433,776 95	Sept. 10, 1836
Bond duty, per Samson -	342 52	Sept. 20, 1836	299,931 44	Sept. 24, 1836
Cash duty, per South America	20 68	Oct. 10, 1836	} 271,103 44	Oct. 15, 1836
Bond duty, per Toronto -	225 12	Oct. 14, 1836		
Bond duty, per Virginian -	47 92	Oct. 18, 1836	312,388 77	Oct. 22, 1836
Bond duty, per Louisa -	18 00	Nov. 2, 1836	208,864 70	Nov. 5, 1836
Bond duty, per St. James -	26 24	Nov. 5, 1836	204,424 60	Nov. 12, 1836
Bond duty, per Montreal -	21 00	Nov. 16, 1836	223,368 43	Nov. 10, 1836
Bond duty, per Montreal -	25 84	Dec. 2, 1836	331,727 18	Dec. 30, 1836
Bond duty, per Gladiator -	119 04	Dec. 5, 1836	262,282 48	Dec. 10, 1836
Bond duty, per Samson -	343 00	Dec. 20, 1836	276,192 86	Dec. 24, 1836
Bond duty, per Ajax -	37 68	Dec. 30, 1836	87,912 06	Dec. 31, 1836
Bond duty, per Toronto -	225 00	Jan. 14, 1837	} 216,389 02	Jan. 21, 1837
Bond duty, per Virginian -	48 00	Jan. 18, 1837		
Bond duty, per St. James -	27 00	Feb. 6, 1837	349,708 80	Feb. 11, 1837
Bond duty, per Montreal -	26 00	Mar. 2, 1837	252,014 04	Mar. 4, 1837
Bond duty, per Gladiator -	119 00	Mar. 4, 1837	242,449 10	Mar. 11, 1837
Bond duty, per Ajax -	38 00	Mar. 30, 1837	250,933 17	Mar. 31, 1837
Cash duty, per Virginian -	48 84	Apr. 4, 1837	132,951 91	Apr. 15, 1837
Bond duty, per Quebec -	111 96	April 21, 1837	246,785 53	Apr. 22, 1837
Cash duty, per New York -	877 80	Sept. 20, 1837	115,632 78	Sept. 23, 1837
Cash duty, per St. Andrew -	22 00	Nov. 4, 1837	116,890 42	Nov. 4, 1837
Bond duty, per Shakspeare -	29 40	Feb. 10, 1838	113,016 82	Feb. 10, 1838

Continued.

Sums deposited to the credit of the Treasurer of the United States.	Where deposited.	Date of deposit.	Remarks.
\$434,000 00	\$300,000 00 America	Sept. 13, 1836.	
	134,000 00 Mechanics'.		
300,000 00	125,000 00 Mechanics'.	Sept. 27, 1836.	
	175,000 00 Manhattan	Sept. 26, 1836.	
	66,000 00 Mechanics'.	Oct. 18, 1836.	
271,000 00	100,000 00 America		
	105,000 00 Manhattan.		
313,000 00	23,000 00 America	Oct. 25, 1836	Balance to new account, \$52 55.
	140,000 00 Mechanics'.		
	150,000 00 Manhattan.		
243,000 00	20,000 00 America	Nov. 8, 1836	Deposites include money previ- ously retained.
	223,000 00 Mechanics'.		
204,000 00	20,000 00 Manhattan	Nov. 15, 1836.	
	69,000 00 America		
	115,000 00 Mechanics'.		
219,000 00	50,000 00 Manhattan	Nov. 22, 1836	Deposites include money previ- ously retained.
	84,000 00 Mechanics'.		
	115,000 00 America.		
332,000 00	42,000 00 America	Dec. 6, 1836.	
	90,000 00 Manhattan		
	200,000 00 Mechanics'.		
262,000 00	200,000 00 Mechanics'.	Dec. 13, 1836.	
	62,000 00 America.		
246,000 00	45,000 00 America	Dec. 27, 1836	Balance retained, \$30,851 49; reduced, January 14, 1837, to \$187 99.
	96,000 00 Manhattan		
	105,000 00 Mechanics'.		
100,000 00	80,000 00 Mechanics'.	Dec. 31, 1836	Deposites include money previ- ously retained.
	20,000 00 Manhattan.		
216,000 00	100,000 00 America	Jan. 24, 1837	} On the 13th May, the balance carried to new account was re- duced to \$21 73.
	116,000 00 Manhattan.		
349,000 00	120,000 00 Mechanics'.	Feb. 14, 1837	
	229,000 00 America.		
252,000 00	52,000 00 America	Mar. 7, 1837.	
	100,000 00 Manhattan		
	100,000 00 Mechanics'.		
243,000 00	100,000 00 Mechanics'.	Mar. 14, 1837.	
	143,000 00 America.		
220,000 00	60,000 00 America	Mar. 31, 1837.	
	70,000 00 Mechanics'.		
	90,000 00 Manhattan.		
133,000 00	83,000 00 Manhattan	Apr. 18, 1837.	
	100,000 00 America.		
247,000 00	100,000 00 America	Apr. 25, 1837.	
	100,000 00 Mechanics'.		
	47,000 00 Manhattan.		
122,104 35	Treasury drafts paid during the week.		
169,959 79	Treasury drafts paid during the week.		
16,410 00	Treasury drafts paid during the week.		
110,614 31	Treasury notes cancelled du- ring the week.		

STATEMENT—

Nature of payment.	Duty paid.	When paid.	Nett receipts of the week in which such payments are included on the books of the custom-house.	
			Amount.	Week ending
Bond duty, per Quebec -	\$112 00	Apr. 13, 1838	\$172,034 51	Apr. 14, 1838
Bond duty, per Shakspeare -	30 00	May 4, 1838	258,664 82	May 5, 1838
Bond duty, per President -	89 99	June 9, 1838	374,864 82	June 9, 1838
Bond duty, per Ontario -	9 45	June 26, 1838	209,982 93	June 30, 1838
Bond duty, per President -	90 00	Sept. 10, 1838	337,635 08	Sept. 15, 1838
Bond duty, per Ontario -	9 00	Sept. 26, 1838	208,982 66	Sept. 29, 1838
Bond duty, per St. James -	190 71	Nov. 1, 1838	} 237,103 40	Nov. 3, 1838
Bond duty, per Republic -	164 41	Nov. 3, 1838		
Bond duty, per St. James -	191 00	July 15, 1839	} 225,381 91	July 20, 1839
Bond duty, per Republic -	164 00	July 15, 1839		

Continued.

Sums deposited to the credit of the Treasurer of the United States.	Where deposited.	Date of deposit.	Remarks.
\$193,658 87	Treasury notes cancelled during the week.		The change in the mode of paying over the public moneys precludes furnishing the same nature of evidence thereafter as in previous cases.
1,800 00	Treasury drafts paid during the week.		
3,500 00	Treasury drafts paid during the week.		
234,901 77	Treasury notes cancelled during the week.		
136,462 29	Treasury notes cancelled during the week.		
117,443 34	Treasury drafts paid during the week.		
60,374 11	Treasury notes cancelled during the week.		
150,000 00	Placed in separate account, subject to Treasurer's draft.		
300,000 00	Placed in separate account, subject to Treasurer's draft.		
35,325 41	Treasury notes cancelled during the week.		
7,392 32	Treasury notes cancelled during the week.		On the 30th September, the balance of cash on hand was transferred to the Treasurer's separate account.
150,000 00	Placed in separate account, subject to Treasurer's draft.		
225,000 00	Placed in separate account, subject to Treasurer's draft.		
5,108 54	Treasury notes cancelled during the week.		
3,954 61	Treasury notes cancelled during the week.		
225,000 00	Placed in separate account, subject to Treasurer's draft.		

COLLECTOR'S OFFICE, NEW YORK, *July 26, 1844.*

I certify that the above is a true statement, as derived from the records of this office; and that the duties referred to have been duly credited to the United States, in the accounts of the customs of this district.

C. P. VAN NESS, *Collector.*

Statement of woove shirts and drawers, worsted line, and silk twist, imported by Paton & Stewart from England, during the years 1834, 1836, 1837, and 1838, and entered at the port of New York.

Date of arrival.	Vessels.	Marks.	Description of goods.	Sterling amount.	Cost in dollars.	Duties paid at 50 per cent.	Correct duty at 25 per cent.	Excess of duty paid.	Amount claim- ed.
Sept. 10, 1834	St. Andrew	- P & S -	3, worsted shirts and drawers	£ 48 11 06	233	\$109 51	\$57 09	\$52 44	
Aug. 12, 1834	President	- [P & S] -	95, 112,, worsted shirts and drawers	72 05 04	347	163 09	85 01	78 08	
Nov. 10, 1834	Ajax	- [P & S] -	50, worsted shirts and drawers	48 14 09	234	109 98	57 33	52 65	
May 9, 1835	Montreal	- P & S -	191, worsted shirts and drawers	32 09 05	156	73 32	38 22	35 10	
Aug. 5, 1835	Samson	- P & S -	128, 130, 204, worsted shirts and drawers, lambs' wool	145 18 10	701	329 47	171 75	157 72	
Aug. 5, 1835	Samson	- P & S -	134, 208, worsted shirts and drawers, cotton wool	82 09 09	396	186 12	97 02	89 10	
July 21, 1836	Shakspeare	{ P S } N Y }	7 and 9, lambs' wool.						
July 21, 1836	Shakspeare	- P S -	500, 501, shirts and drawers	260 01 05	1,248	549 12	299 52	249 60	
Aug. 4, 1836	Virginus	{ [P & S] } N. York }	Woollen shirts and drawers	5 17 00	28	12 32	6 72	5 60	
Aug. 9, 1836	St. James	- P & S -	268, 270, cotton and worsted shirts	25 05 00	121	53 24	29 04	24 20	
March 24, 1836	Toronto	- P & S -	187, thread pants	49 09 03	237	104 28	56 88	47 40	
March 3, 1836	Philadelphia	- P & S -	183, cotton shirts	22 17 00	110	48 40	26 40	22 00	
March 3, 1836	Samson	- P & S -	186, cotton shirts and drawers	17 11 00	84	36 96	20 16	16 80	
April 25, 1836	Westminster	- P & S -	189, worsted drawers	18 00 00	89	39 16	21 36	17 80	
May 3, 1836	Louisa	- P & S -	177, cotton shirts	16 12 00	80	35 20	19 20	16 00	
May 3, 1836	Louisa	- P & S -	180, worsted shirts and drawers	31 11 00	151	66 44	36 24	30 20	
May 18, 1836	Montreal	- P & S -	192, cotton drawers	19 15 06	95	41 80	22 80	19 00	
June 24, 1836	Samson	- P & S -	206, 217, 221, cotton and worsted shirts and drawers	324 13 00	1,558	685 52	373 92	311 60	
June 24, 1836	Samson	- P & S -	204, 205, 209, lambs' wool shirts and drawers	155 09 00	746	328 24	179 04	149 20	
July 16, 1836	Toronto	- P & S -	227, cotton and silk drawers	82 14 06					
July 16, 1836	Toronto	- P & S -	230, 235, 245, 250, cotton thread and worsted shirts and drawers	130 06 06	1,023	450 12	245 52	204 60	
Aug. 9, 1836	MaryHowland	{ P & S } N Y }	516, woollen shirts.						
Aug. 9, 1836	Mary Howland	- - -	11, lambs' wool shirts	64 10 09	310	136 40	74 40	62 00	
Sept. 7, 1836	Gladiator	- - -	282, 283, cotton and worsted shirts	112 14 02	541	238 04	129 64	108 20	

Sept. 26, 1836	South America	- - -	518, worsted shirts and drawers	- - -	9 17 00	47	20 68	11 28	9 40	
Jan. 26, 1837	Quebec	- P & S -	287, 288, 291, 302, cotton shirts and drawers	- - -	106 00 06	509	223 96	122 16	101 80	
Sept. 5, 1837	New York	- - -	30, 31, 38, 39, 50, 51.	- - -						
Sept. 5, 1837	New York	- [P & S] -	23, lambs' wool shirts and drawers	- - -	415 12 00	1,995	877 80	478 80	399 00	
Oct. 31, 1837	St. Andrew	- New York	133, lambs' wool shirts and drawers	- - -	10 10 00	50	22 00	12 00	10 00	
March 26, 1838	Ontario	- P & S -	346, cotton drawers	- - -	9 06 09	45	18 45	10 58	7 87	
March 13, 1838	President	- P & S -	315, 316, worsted and cotton shirts and drawers	- - -	91 10 00	439	179 99	103 17	76 82	
Aug. 3, 1838	Republic	- P & S -	41, 42, lambs' wool shirts and drawers	- - -	166 19 00	801	328 41	188 24	140 17	
Aug. 3, 1838	St. James	- P & S -	24, 29, 25, 41, merino and lambs' wool shirts and drawers	- - -	194 00 11	931	381 71	218 79	162 92	\$2,657 25
March 17, 1838	Philadelphia	- P & S -	28, 29, worsted line and fringe	- - -	16 19 06	79	37 13	-	37 13	
March 10, 1838	S. Richards	- P & S -	43, worsted line	- - -	16 13 00	80	37 60	-	37 60	
Sept. 24, 1838	United States	- P & S -	52, worsted line	- - -	5 02 00	24	11 28	-	11 28	
Dec. 13, 1838	St. George	- P & S -	54, worsted line	- - -	13 19 00	67	31 49	-	31 49	
Aug. 21, 1838	Europe	- [P & S] -	50, worsted line	- - -	1 00 00	5	2 35	-	2 35	
Sept. 29, 1835	Southerner	- [P & S] -	76, 81, worsted line	- - -	24 08 00	117	54 99	-	54 99	
Aug. 4, 1836	Virginian	- P & S -	407, worsted line	- - -	45 08 00	218	95 92	-	95 92	
Jan. 9, 1836	Helen	- P & S -	330, worsted line	- - -	45 08 00	218	95 92	-	95 92	
Sept. 30, 1836	Ajax	- P & S -	439, worsted line	- - -	35 18 00	172	75 68	-	75 68	
March 6, 1837	Shakspeare	- P & S -	489, worsted line	- - -	28 02 06	135	59 40	-	59 40	
March 24, 1837	Virginian	- P & S -	499, worsted line	- - -	23 01 10	111	48 84	-	48 84	550 60
March 3, 1836	Philadelphia	- P & S -	184, purse silk twist	- - -	54 01 10	260	93 60	-	93 60	
Sept. 3, 1836	Montreal	- P & S -	278, silk swist	- - -	30 01 10	144	51 84	-	51 84	145 44
										3,353 29

DAVID S. LYON.

At the request of Paton & Stewart, I certify that, upon examination of the original entries, the vessels, the dates of entries, sterling cost, and duty paid, are correctly stated in the above list; and that the amount of excess of duties paid and now claimed by Paton & Stewart, upon wove shirts and drawers, is \$2,657 25, and that the duties paid and now claimed upon worsted line is \$550 60, and that the amount of duties paid now claimed upon silk twist is \$145 44—amounting in the aggregate to three thousand three hundred and fifty-three dollars and twenty-nine cents, (say \$3,353 29.)

C. P. VAN NESS.

COLLECTOR'S OFFICE, NEW YORK, July 26, 1844.

COMPTROLLER'S MEMORANDUM.

Sums that do not appear to have been deposited or paid over by the collector : (See annexed statement.)

						Excess paid into the Treasury.
\$9 00	}	\$544 11, from \$2,657 25, leaves -	-	-	-	\$2,113 14
89 99			-	-	-	
90 00			-	-	-	
164 41			-	-	-	
190 71	}	\$125 92, from \$550 60, leaves -	-	-	-	424 68
95 92			-	-	-	
30 00			-	-	-	
670 03			-	-	-	145 44
Amount to be refunded						2,683 26

H.

TREASURY DEPARTMENT,

Comptroller's Office, August 28, 1844.

SIR: You are hereby authorized and instructed to return, as unascertained duties, to Messrs. Coley & Smith, the money which they paid as duties, upon verbal protest, upon the importations of spelter made by them at New York, per the ships I. Newton, on the 22d June, 1843, the Stephani, 2d January, and the Howard, 15th February, 1844, if it was not manufactured, as the Secretary of the Treasury has decided that such zinc, or spelter, is not liable to duty; because tutenag is, by the 7th article of the 9th section of the tariff, declared to be free; and this metal is known and called in commerce by each of said names.

With great respect, your obedient servant,

J. W. McCULLOH,
Comptroller.

C. P. VAN NESS, Esq., *Collector, New York.*

I.

TREASURY DEPARTMENT,

Comptroller's Office, September 21, 1844.

SIR: I have received your statement of the 10th, on the claim of James Medico for the return of \$142 92, as an excess of duties exacted under protest on "red wine," erroneously returned by the surveyor as "white wine," as per his amended report; and you are hereby authorized to refund to him so much of said sum as you shall, upon further examination, be satisfied was so exacted.

With great respect, your obedient servant,

J. W. McCULLOH,
Comptroller.

C. P. VAN NESS, Esq., *Collector, New York.*